

A
COLLECTION

Of all the

STATUTES

Relating to

The Excise,

With Notes in the Margin.

To which is added

An Abridgement or Breviary of
the said Statutes: Wherein the Substance of
a'l that relates to one and the same Matter
or Head respectively, is collected together,
and placed under one and the same proper
Title; and referred to the Pages of the said
Statutes, for the more easie and ready find-
ing: With a *TABLE* of all the said
TITLES subjoyued.

L O N D O N,

Printed by the Assigns of *John Bill*, deceas'd;
And by *Henry Hills* and *Thomas Newcomb*,
Printers to the Kings most Excellent
Majesty. 1682.

11

2311

kn
ft
to
ex
p
p
to
g
p
u



Anno XII

CAROLI II. Regis.

A Grant of certain Impositions upon Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during His Life.

The Commons assembled in Parliament, in gratitude for an humble acknowledgement of Your Majesties great Grace and Favour to us your Commons, beyond example of any Your Royal Progenitors, expressed in many publick Acts and Declarations, to the great rejoycing and general satisfaction of all Your People, which they desire to answer with Returns suitable,
B and

The Rates
given to
His Maje-
sty for life.

and exceeding the Examples of any of their Ancestors, for the Increasing of Your Majesties Revenue during your Majesties Reign, (which God long continue) Do therefore Give and Grant unto your most Excellent Majesty, the Rates and Duties, Impositions, Charges, and Sums of Money herein after following: And do beseech your Majesty, that it may be Enacted, And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords and Commons in Parliament Assembled, That from and after the Twenty fifth day of December, One thousand six hundred and sixty, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Your Majesty during Your Life, for Beer, Ale, Sider, and other Liquors herein after mentioned The severall Rates, Impositions, Duties and Charges herein after expressed, and in maner and form following; That is to say,

For

For every Barrel of Beer or Ale above Six shillings the Barrel, Brewed by the Common Brewer, or any other person or persons, who doth or shall sell or tap out Beer or Ale publickly or privately, to be paid by the common Brewer, or by such other person or persons respectively, and so proportionably for a greater or lesser quantity, One shilling three pence ————— i s. 3 d.

Beer and Ale above six shillings the Barrel.

For every Barrel of Six shillings Beer or Ale, or under, Brewed by the common Brewer, or any other person or persons who doth or shall sell or tap out such Beer or Ale publickly or privately, to be paid by the said common Brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, Three pence ————— iii d.

Beer and Ale of six shillings the Barrel.

For all Syder and Perry made and sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, and so proportionably for greater or lesser measure, One shilling three pence ————— i s. iii d.

Syder, Per² y.

Anno 12 Caroli II. Regis.

4
Metheglin,
Mead.

For all Metheglin or Mead sold, whether by retail or otherwise, to be paid by the Maker thereof upon every Gallon, One half-peny.—ob.

Vineger-
Beer.

For every Barrel of Beer commonly called Vineger-Beer, brewed by any common Brewer, in any common Brew-house, Six pence.—vi. d.

Strong-wa-
ter.

For every Gallon of Strong-water or *Aqua-vitæ* made and sold, to be paid by the Maker thereof, One penny.—i. d.

Beer and
Ale Import-
ed.

For every Barrel of Beer or Ale Imported from beyond the Seas, Three shillings.—iii. s.

Syder and
Perry Im-
ported.

For every Tuna of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser quantity, Five shillings.—v. s.

Spirits Im-
ported.

For every Gallon of Spirits made of any kind of Wine or Syder imported, Two pence.—ii. d.

Strong-wa-
ter Import-
ed.

For every Gallon of Strong-water perfectly made, Imported from beyond the Seas, Four pence.—iv. d.

For

For every Gallon of Coffee made and sold, to be paid by the Maker,
Four pence—iv.d.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Maker thereof, Eight pence—viii. d.

And be it further Enacted and Ordained by the Authority aforesaid, That the several Rates, Duties, and Charges of Excise, or New-Impost above mentioned, hereby Set or Imposed upon all and every the said Foreign Liquors which shall be imported or brought into all or any the Dominions thereof, aforesaid, from and after the five and twentieth of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the Landing thereof.

The Excise upon Foreign Liquors Imported, to be paid by the Importers in money upon Entries made before Landing.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer

Common Brewers to account weekly,

and other
Retailers
of Beer,
Ale, &c.
monthly.

and Ale, shall once in every week; And all Inn-keepers, Alehouse-keepers, Victuallers, and other Retailers of Beer, Ale, Syder, Perry, Metheglin, Strong-water, Brewing, Making or Retailing the same, shall once in every moneth make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Syder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail, in that Week and Moneth respectively as aforesaid.

penal-
ty for not
accounting
as afore-
said.

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit five pounds: And that every such Inn-keeper, who doth not make true and particular Entries once a moneth, shall forfeit five pounds: And that every Alehouse-keeper, Victualler, or other Retailer, who doth not once a moneth make due and particular

particular Entries, shall forfeit
Twenty shillings.

And be it further Enacted by
the Authority aforesaid, That
every Common Brewer, who
shall not pay and clear off within
a week after he made his Entry,
or ought to have made his Entry
as aforesaid, shall pay double the
value of the duty: And that every
Inn-keeper, Alehouse-keeper,
Victualler or other Retailer, who
shall not pay and clear off within
a moneth after he made his En-
try, or ought to have made his
entry, as aforesaid, shall pay dou-
ble the value of the duty: The
said respective Forfeitures to be
levied upon their Goods and
Chattels, in such manner and
form, as hereafter in this Act is
Ordained and directed.

Provided, That no such per-
son as aforesaid, shall be compel-
led by the Commissioners or
Sub-Commissioners of Excise,
to travel for the making of the
said Entries, or payment of the
said Duties, or other cause
whatsoever touching or concern-
ing the same, if he live in a
Market-Town, out of the said

No person
to be com-
pelled by
the Com-
missioners
of Excise,
to go far-
ther for
making
their En-
tries, then
the next
Market-
Town.

Town; if he live out of a Market-Town, then to no other place, then to the next Market-Town to his habitation in the same County, on the Market-day.

The Commissioners for Execution of this Act, impowred to appoin Gagers.

The power of the Gagers.

And he it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Sub-Commissioners in their respective Circuits and Divisions, shall hereby have power to constitute under their hands and Seals, such & so many Gagers as they shall find needful: which Gagers, and every of them, shall at all Times, as well by night as by day; and if by night, then in the presence of a Constable or other lawful Officer, be permitted upon their Request, to enter the House, Brew-house, Distilling-house, and all other Houses and Places whatsoever, belonging to, or used by any Brewer, Inn-keeper, Victualler, or other Retailer of Beer, Brewing or Making the same as aforesaid,

saide, or by any Distiller of Strong-waters, or Retailer of other the Liquors aforesaid; And to Gage all Coppers, Fatts and Vessels in the same, and to take an account of Beer, Ale, Worts, Perry, Syder, Strong-waters, Aqua-vitæ, Metheglin, or other the Liquors aforesaid, in the said Houses, Places, and Vessels, from time to time, Brewed, or Made, and Distilled; and thereof to make Return or Report in Writing to the said Commissioners, or Sub-Commissioners of Excise, under whose Office and Limits such Brewer, Retailer, Distiller, or Maker of the Liquors aforesaid, doth dwell and inhabit, leaving a true Copy of such Return in Writing under his hand, with such Brewer, Retailer, Distiller, or Makers of the Liquors aforesaid: And such Reports or Returns of the said Gagers shall be a Charge upon the said Brewers, Makers, and Retailers respectively. And if any such Common Brewer, or Retailer, shall refuse to permit any such Gager or Gagers to

Returns
made by
the Gagers.

enter his Brew-house, or any other place aforesaid, or to Gage or take accompt of his Brewing-vessels, or of any such Beer, Ale, Worts, Perry, Syder, Strong-water, Aqua-vitæ, Metheglin, or other the Liquors aforesaid; such Brewer, Retailer, or Distiller, shall be forthwith forbidden by the said Gager or Gagers, to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua-vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer or Distiller of any the Liquors aforesaid, after such warning given, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall, besides the forfeiture of double the value, forfeit and lose the sum of Five pounds as aforesaid for every Offence, to be levied and recovered upon his or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

And for the avoiding of all uncertainty, and dispute touching the

the Returns made or to be made by the Gagers of any Beer or Ale so Brewed as aforesaid; Be it Enacted and Declared by the Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Gage according to the Standard of the Ale-quart, four whereof shall make the Gallon, remaining in the custody of the Chamberlains of his Majesties Exchequer, shall be reckoned, accounted and returned by the Gager for a Barrel of Beer; And every two and thirty Gallons of Ale, taken by the Gage according to the same Standard, shall be in like manner reckoned, accounted, and returned for a Barrel of Ale, and all other the Liquors aforesaid according to the Wine-Gallon.

What shall be reckoned a Barrel of Beer.

The Barrel of Ale.

Provided always, and be it Enacted and Ordained by the Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon sale of the same, then according to the usual Rates and Prices; Sa-

ving that ebery common Brew-
er shall and may take and receiue
of all and ebery person and per-
sons, to whom he shall sell and
deliuer any Ale or Beer, the
Excise thereupon due as afore-
said, over and above the usual
Rates and Prices.

Abate-
ments and
allowance
to be made
for waste
and leak-
age.

And be it Enacted by the Au-
thority aforesaid, That for the
better encouragement of all
common Brewers and makers
of Beer or Ale, to make due En-
try and payment thereof, accord-
ing as by this Act is appointed,
the said common Brewer not
selling the same by Retail, for
and in consideration of waste by
fillings and leakage of their
Beer and Ale, shall have and be
allowed out of the said Returns
made by the Tagers, the several
allowances and abatements
hereafter mentioned, (that is to
say) Upon every Three and twen-
ty Barrels of Beer, whether
strong or small, returned by the
said Tagers, three Barrels; and
upon every Two and twenty
Barrels of Ale, whether strong
or small, returned by the Ta-
gers,

gers, two Barrels; which said allowances and abatements the said Commissioners to be appointed, as aforesaid, and their Sub-Commissioners, are hereby authorised to allow and make accordingly.

Provided always, That where any common Brewer shall wittingly or willingly make a false Entry, and be convicted for the same before the Commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this Act appointed, in that case such Brewer or Brewers shall forfeit and lose over and besides the Penalties before mentioned, the said allowance so to be made, for six moneths then next ensuing.

Forfeiture
for false
Entries

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or Maker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid over and above the Price of the said Beer

No Ale or
Beer to be
delivered
to the Re-
tailer be-
fore the
Rate be
paid.

Beer and
Ale sold in
Fairs.

Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or Maker thereof. Provided always, That if any person or persons shall brew and sell by retail any small quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such Selling and Retailing thereof, well and truly Pay and Satisfie the Duty due for the same to the Commissioners or Sub-Commissioners within whose Limits or Division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, and for so much and no more, nor otherwise, shall be Freed and Discharged from all Penalties and Forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

Provided nevertheless, That
it

of it shall and may be lawful to and
for the said Commissioners, and
Sub-Commissioners respective-
ly, to compound for this Duty
with any Inn-keeper, Victual-
ler, Alehouse-keeper, or Retail-
er of Beer, Ale, and other the
Liquors aforesaid, within their
respective Divisions, from time
to time, in such manner and form
as may be most for the advantage
and improvement of the receipts
thereof; Any thing in this Act
before contained to the contrary
notwithstanding.

The Com-
missioners
may com-
pound with
any Inn-
keeper, Re-
tailer or
Victualler.

And it is further Ordained and
Enacted by the Authority afoze-
said, That the Lord Treasurer
or Commissioners of the Trea-
sury for the time being, or such
other person or persons as His
Majesty shall appoint, shall have
power, and are hereby authorised
and impowred from time to time
to Treat, Contract, Conclude
and agree with any person or
persons, for, or concerning the
the Farming of all or any the
Rates, Duties and Charges in
this Act mentioned, upon Beer,
Ale, Perry, Syder, or other the

Any the
Rates in
this Act
may be
Farmed for
three years.

the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest benefit and advantage of the said Receipt, so as the same exceed not the term of three years.

And be it further Enacted, That every such Contract, Bargain and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other persons aforesaid, on behalf of His Majesty on the one part, and the person or persons Farming on the other part, shall be good and effectual in Law to all intents and purposes.

Persons contract-
ing, that
be nomina-
ted by the
Justices of
the Peace
in every
County,
shall have
the refusal
of any
Farm.

Provided always, To the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, treat, conclude, or agree with any person or persons touch-

touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter-Sessions shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Provided, That the said Duty shall not be Lett to any other person or persons, then to the person or persons recommended by the Justices, under the rate that it shall be tendered to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences made and committed against this Act, or any Clause or Article therein contained, shall

Forfeitures and Offences within this Act, where determined.

shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, All such Forfeitures and Offences made and committed within the immediate Limits of the Chief Office in London, shall be heard, adjudged and determined by the said Chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part of them, in case of appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Town or Place within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the
space

and space of Fourteen days next
 and after complaint made, and no-
 tice thereof given to the Offen-
 der; then the Sub-Commission-
 ers, or the major part of them
 appointed for any such City,
 and County, Town or Place, shall
 and are hereby Impowred to
 hear & determine the same: And
 if the Party find himself agrie-
 ved by the Judgment given by
 the said Sub-Commissioners, he
 shall and may appeal to the Ju-
 stices of the Peace at the next
 Quarter-Sessions, who are
 hereby impowred and authori-
 zed to hear and determine the
 same. whose Judgment therein
 shall be final. Which said
 Commissioners for Appeals and
 regulating of this Duty, and
 the Chief Commissioners for
 Excise, and all Justices of
 Peace, and Sub-Commission-
 ers aforesaid respectively, are
 hereby authorized, and strictly
 enjoyned and required, upon
 any Complaint or Information
 exhibited and brought of any
 such Forfeiture made, or Of-
 fence committed contrary to
 this Act, to summon the Par-
 ty

Appeals by
 parties
 grieved.

ty accused, and upon his appearance or contempt, to proceed to the Examination of the matter of Fact, and upon due proof made thereof, either by the voluntary Confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby power to administer) to give Judgment or Sentence according as in and by this Act is before Ordained and Directed, and to award and issue out Warrants under their Hands for the Levying of such Forfeitures, Penalties and Fines, as by this Act is Imposed, for any such Offence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days rendering to the Party the overplus, if any be; and for want of sufficient Distress, to Imprison the Party offending till Satisfaction be made.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of Peace

Fines and
Forfeitures
may be mi-
tigated.

Peace, Commissioners for Ex-
cise, or any two of them, or their
Sub-Commissioners respective-
ly, from time to time, wher
they shall see cause, to mitigate,
compound, or lessen such Forfei-
ture, Penalty or Fine, as in
their discretion they shall think
fit: And that every such mitiga-
tion and payment thereupon
accordingly made, shall be a suf-
ficient Discharge of the said
Penalties and Forfeitures to
the persons so offending, so as by
such mitigation the same be not
made less then double the value
of the Duty of Excise, which
should or ought to have been
paid, besides the reasonable
Costs and Charges of such De-
ficer or Officers, or others, as
were employed therein, to be to
them allowed by the said Ju-
stices; Any thing in this Act to
the contrary in any wise notwith-
standing.

And it is hereby further Enact-
ed & Ordained, That all Fines,
Forfeitures and Penalties men-
tioned in this Act, all necessary
Charges for the recovery there-
of being first deducted, shall be em-

How the
Fines and
Forfeitures
shall be
employed.

employed, three Fourth parts thereof to and for the use of the Kings Majesty, and the other Fourth part to the Discoverer or Informer of the same. And for the better Managing, Collecting, Securing, Levying and Recovering of all and every the said Rates and Charges of Excise, hereby imposed, and set upon all or any the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by the Authority aforesaid, and it is hereby Enacted, That one principal Head-Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accomptable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two

Commis-
sioners and
Governors
for mana-
ging the
Receipt of
the Excise.

two of them, are hereby appointed and constituted Commissioners and Governors for the management of His Majesties Receipt of the Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermeddling with any Office or Employment relating to the Excise, until he or they shall befoze two or more Justices of the Peace in the County where his or their Employments shall be, or befoze one of the Barons of the Exchequer, take the Oaths of Allegiance and Supremacy, which Oaths they have hereby power to administer, together with this Oath following, Mutatis mutandis.

You shall Swear to execute the Office of The Oath.
truly and faithfully, without Favour or Affection; and shall from time to time true Account

count make, and deliver to such person or persons as His Majesty sha'l appoint to receive the same; and shall take no Fee or Reward for the Execution of the said Office, from any other person then from His Majesty, or those whom His Majesty shall appoint in that behalf.

Certificates
at the next
Quarter
Sessions.

And be it further Enacted by the authority aforesaid, That every such Justice of Peace shall certify the taking of such Oath to the next Quarter-Sessions, if there to be Recorded.

London,
Westmin-
ster, South-
wark.

And it is further Enacted, That all parts of the Cities of London and Westminster, with the Borough of Southwark, and the several Suburbs thereof, and Parishes within the weekly Bills of Mortality, shall be under the immediate Care, Inspection and Management of the said Head-Office; and such and so many subordinate Commissioners, and Sub-Commissioners, and other Officers and Ministers for the Execution of the Premises, shall be from time to time nominated and appointed by His Majesty, in all and every

Officers to
be appointed
by His
Majesty.

every other the Counties, Ci-
ties, Towns and Places with-
in this Kingdom of England,
Dominion of Wales, and Port
of Berwick, as from time to
time His Majesty shall think fit.

And it is hereby further Enact-
ed, That the said Office of Ex-
cise in all Places where it shall
be appointed, shall be kept open
from Eight of the clock in the
Morning, till Twelve of the
clock at Noon, and from Two
of the clock in the Afternoon, till
Five of the clock in the After-
noon, for the due execution and
performance of all and every the
Matters and Things in this
Act appointed and required.

And it is further hereby Enact-
ed, That the said chief Com-
missioners of Excise, or the ma-
jor part of them, shall from time
to time issue forth and pay such
Sums and Sums of Money, as
shall from time to time be Re-
quired, Collected, or Levied by
virtue of this Act, unto His
Majesties Receipt of Exche-
quer.

Provided always, and be it
Enacted, That if any person or
persons

The Excise
Office to be
kept open.

The Mo-
neys colle-
cted, to be
paid into
the Receipt
of the Ex-
chequer.

Persons sued may plead the general Issue.

persons shall at any time be Sued or Prosecuted for any thing by him or them done or executed in pursuance of this Act, he or they shall and may plead the general Issue, and give this Act in evidence for his defence; and if upon the Trial a Verdict shall pass for the Defendant or Defendants, or the Plaintiff or Plaintiffs be Prosecuted, then such Defendant or Defendants shall have double Costs to him or them awarded against such Plaintiff or Plaintiffs.

Writs of Certiorari shall not supersede any Proceedings.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution or other Proceedings upon any Order or Orders made by the Justices aforesaid in pursuance of this Act; but that Execution and other Proceedings shall and may be had and made thereupon, any such Writ or Writs, or Allowance thereof notwithstanding.

Proviso for Ed. Backwell, for payment of 134,01.

Provided always, and be it further Enacted, That this Act or any thing therein contained shall not be prejudicial to Enu

wa

Mr. Backwell Alderman of London, as to the sum of Twenty eight thousand four hundred and thirty pounds (or any part thereof) which he advanced upon the Creation of several Orders of this present Parliament, and by them charged on the Receipt of the Grand Excise; That is to say, the Sum of Five thousand pounds payable to His Majesty's Surveyor General, for the repair of His Majesties Houses, charged by virtue of an Order of the Sixth of September, One thousand six hundred and Forty, with Interest for the same; the Sum of Ten thousand pounds advanced to Her Highness the Princess Royal, being charged with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; The sum of Ten thousand pounds payable to Her Majesty the Queen of Bohemia, being charged together with interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; the Sum of Three thousand four hundred and fifty pounds

C 2

pay:

payable for Provisions for Du
 kirk, by Order of the Twen
 fifth of November, One thousand
 six hundred and sixty: which
 Sum of Twenty eight thou
 sand four hundred and fifty
 pounds, together with Interest
 for the same, according to the
 tenour of the said Orders, at
 the Rate of Six per cent
 shall be paid to the said Edward
 Backwell, or his Assigns, out of
 the Grand Excise, and the A
 rears thereof in course, as is by
 the said Orders appointed; And
 in case the same shall fall short
 of payment by the Twenty fifth
 of December, One thousand six hun
 dred and sixty, That then the re
 mainder shall continue secure
 to him out of the whole Excise
 in course as aforesaid; and that
 no other Payments be made
 out of the Excise, but what is
 appointed by this present Par
 liament in course to precede the
 same, until the said Debt due to
 the said Edward Backwell be satis
 fied; And that in case any part
 of the Moneys due to Alder
 man Backwell, be paid out of the
 part of the Excise which shall
 grow

Anno 12 Caroli II. Regis.

row due to the Kings Maje-
sty, that then His Majesty shall
be Reimbursed the same out of
the first Moneys that shall come
of the Arrears of Excise that
shall be due the said Twentry fifth
of December.

C 3

Anno



Anno XII.

CAROLI II. Reg

An Act for taking away the
Court of Wards and
Liberies, and Tenures
Capite, and by Knight
service, and Purveyance
and for settling a Re-
venue upon His Majesty
lieu thereof.

The rea-
sons of this
Act.

Whereas it hath been found
by former experience
That the Courts of Wards
and Liberies, and Tenures
Knights-service, either of the
King or others, or by Knight
service in Capite, or Soccage
Capite of the King, and the con-
sequents upon the same, have
been much more burthensome
grievous

grievous and prejudicial to the
 Kingdom, then they have been
 beneficial to the King: And
 whereas since the intermission
 of the said Court, which hath
 been from the Four and twen-
 tieth day of February, which was
 in the Year of our Lord, One
 thousand six hundred forty and
 five, many persons have by Will
 and otherwise, made disposal
 of their Lands held by Knights-
 service, whereupon divers Que-
 stions might possibly arise, un-
 less some seasonable Remedy
 be taken to prevent the same;
 Be it therefore Enacted by the
 King our Sovereign Lord,
 with the Assent of the Lords
 and Commons in Parliament
 assembled, and by the Authority
 of the same, And it is hereby
 Enacted, That the Court of
 Wards and Liveries, and all
 Wardships, Liveries, Primer-
 Seisins, and Outter-le-mains,
 Values and Forfeitures of
 Marriages, by reason of any
 Tenure of the Kings Majesty,
 or of any other by Knights-ser-
 vice, and all mean Rates, and
 all other Gifts, Grants, Char-

The Court
 of Wards
 and Live-
 ries, Pri-
 mer-Sei-
 sins, &c.
 taken away.

Fines for
Alienati-
ons, &c.
taken away.
1 Car. 1.
cap. 3.

ges incident, or arising for or
reason of Wardships, Lib-
ries, Primer-Seisins, or O-
fter-le-mains, be taken away and
discharged, and are hereby E-
acted to be taken away and di-
charged, from the said Twen-
fourth day of February, One
thousand six hundred four-
ty five; Any Law, Statute, Cu-
stom, or Usage to the contrary
hereof any wise notwithstanding.
And that all Fines for
Alienation, Seizures, and
Pardons for Alienations, Te-
nure by Homage, and all Char-
ges incident, or arising for or
reason of Wardship, Liberty
Primer-Seisin, or Ofter-le-
main, or Tenure by Knights
service, Escuage, and also Aid
pur File marrier, & pur faier Fit
Chivalier, and all other Char-
ges incident thereunto, be like-
wise taken away and dischar-
ged, from the said Twen-
fourth day of February, One
thousand six hundred forty and
five; Any Law, Statute, Cu-
stom, or Usage to the contrary
hereof any wise notwithstanding.
And that all Tenures by
Knights:

Knights-service of the King, or of any other person, and by Knights-service in Capite, and by Soccage in Capite of the King, and the Fruits and Consequents thereof, happened, or which shall or may hereafter happen, or arise thereupon or hereby, be taken away and discharged; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding. And all Tenures of any Honors, Manors, Lands, Tenements, or Hereditaments of an Estate of Inheritance at the Common-Law, held either of the King, or of any other person or persons, Bodies Politick or Corporate, are hereby Enacted to be turned into free and common Soccage, to all intents and purposes, from the said Twenty fourth day of February, One thousand six hundred forty five, and shall be so construed, adjudged and deemed to be from the said Twenty fourth day of February, One thousand six hundred forty five, and for ever thereafter turned into free and common

Tenures by
Knights-
service ta-
ken away.

Soccage; Any Law, Statute, Custom, or Usage to the contrary hereof any wise notwithstanding.

Tenures by
Homage,
Escuage,
&c. dis-
charged.

And that the same shall forever hereafter stand and be discharged of all Tenure by Homage, Escuage, Voyages Royal, and Charges for the same, Wardships incident to Tenure by Knights-service, and Values and Forfeitures Marriage, and all other Charges incident to Tenure by Knights-service, and of all from Aide pur File marrier, & Aide pur faier Fitz Chivalier; Any Law, Statute, Usage, or Custom to the contrary in any wise notwithstanding. And that all Combeveances and Devises of all Manors, Lands, Tenements, and Hereditaments made since the said Twenty fourth of February, shall be expounded to be of such effect, as if the said Manors, Lands, Tenements, and Hereditaments had been then held and continued to be holden in free and common Soccage onely; Any Law, Statute,

Statute, Custom, or Usage to the contrary hereof any wise notwithstanding.

And be it further Ordained and Enacted by Authority of this present Parliament, That one Act made in the Reign of King Henry the Eighth, Entituled, An Act for the Establishment of the Court of the Kings Wards; And also one Act of Parliament made in the Three and thirtieth Year of the Reign of the said King Henry the Eighth, concerning the Officers of the Court of Wards and Liveries, and every Clause, Article and Matter in the said Acts contained, shall from henceforth be repealed and utterly void.

And be it further Enacted by the authority aforesaid, That all Tenures hereafter to be created by the Kings Majesty, his Heirs or Successors, upon any Gifts or Grants of any Manors, Lands, Tenements, or Hereditaments of any Estate of Inheritance at the Common-Law, shall be in free and common Soccage, and

The Acts
of 32 H. 8.
cap. 6. and
33 H. 8.
cap. 12. re-
pealed.

All Tenures
to be crea-
ted by the
King here-
after, shall
be free and
common
Soccage.

shall be adjudged to be in free and common Soccage onely, and not by Knights-service or in Capite, and shall be discharged of all Wardship, Value and Forfeiture of Marriage, Liverp, Primer-Seisin, Ouster-le-main, Aide pur faier Fitz Chivalier, & pur File marrier; Any Law, Statute or Reservation to the contrary thereof any wise notwithstanding.

Proviso for
Rents cer-
tain, Her-
riots, &c.

Provided nevertheless, and be it Enacted, That this Act, or any thing herein contained, shall not take away, nor be construed to take away any Rents certain, Herriots, or Suits of Court, belonging or incident to any former Tenure now taken away or altered by vertue of this Act, or other Services incident or belonging to Tenure in common Soccage, due or to grow due to the Kings Majesty, or mean Lords, or other private Person, or the Fealty and Distresses incident thereunto; And that such Relief shall be paid in respect of such Rents, as is paid in case of a death of a Tenant in common Soccage.

Provi-

Provided always, and be it Enacted, That any thing herein contained shall not take away, or be construed to take away any Fines for Alienation due by particular Customs of particular Manors and Places, other then Fines for Alienations of Lands or Tenements holden immediately of the King in Capite.

Fines for Alienations due by particular Customs of Manors.

Provided also, and be it further Enacted, That this Act, or any thing therein contained, shall not take away, or be construed to take away Tenures in Franck-Almoigne, or to subject them to any greater or other Services then they now are, nor to alter or change any Tenure by Copy of Court-Roll, or any Services incident thereunto, nor to take away the Honorary Services of Grand Serjeanty, other then of Wardship, Marriage, and value of Forfeiture of Marriage, Escuage, Voyages Royal, and other Charges incident to Tenure by Knights-service; and other then Aide pur faier Fitz Chivalier, and Aide pur File marrier.

Tenures in Franck-Almoigne.

Copy of Court-Roll.

Honorary Services.

And

Parents
may dispose
of the cu-
stody of
Children
during
their mino-
rity.

And be it further Enacted by the Authority aforesaid, That where any person hath, or shall have any Child or Children under the age of Twenty one years, and not married at the time of his death, That it shall and may be lawful to and for the Father of such Child or Children, whether born at the time of the decease of the Father, or at that time in ventre sa mere, or whether such Father be within the age of Twenty one years, or of full age, by his Deed executed in his life-time, or by his last Will and Testament in Writing, in the presence of two or more credible Witnesses, in such manner, and from time to time, as he shall respectively think fit, to dispose of the custody and tuition of such Child or Children, for, and during such time as he or they shall respectively remain under the age of Twenty one years, or any lesser time, to any person or persons in possession or remainder, other then Popish Recusants: And that such disposition of the Custody of such Child

Child or Children made since the Twenty fourth of February, One thousand six hundred forty five, or hereafter to be made, shall be good and effectual against all and every person or persons claiming the custody or tuition of such Child or Children, as Guardian in Socage or otherwise: And that such person or persons to whom the custody of such Child or Children hath been or shall be so disposed or devised as aforesaid, shall and may maintain an Action of Ravishment of Ward or Trespass against any person or persons which shall wrongfully take away or detain such Child or Children, for the recovery of such Child or Children, and shall and may recover Damages for the same in the said Action, for the use and benefit of such Child or Children.

Actions of
Ravish-
ment of
Wards.

And be it further Enacted, That such person or persons to whom the Custody of such Child or Children hath been, or shall be so disposed or devised, shall and may take into his or their custody, to the use of such Child or Child,

The Lands
of Chil-
dren, and
the manage-
ment of
their perso-
nal Estate
by their
Guardians.

Children, the Profits of all Lands, Tenements, and Hereditaments of such Child or Children; And also the custody, tuition, and management of the Goods, Chattels, and personal Estate of such Child or Children, till their respective Age of Twenty one years, or any lesser time, according to such disposition aforesaid; and may bring such Action or Actions in relation thereunto, as by Law a Guardian in common Socage might do: Provided also, That this Act, or any thing therein contained, shall not extend to alter or prejudice the Custom of the City of London, nor of any other City or Town Corporate, or of the Town of Berwick on Tweed, concerning Orphans; nor to discharge any Apprentice from his Apprentiship.

Proviso
touching
Titles of
Honour Fe-
odale.

Provided also, That neither this Act, nor any thing therein contained, shall infringe or hurt any Title of Honour Feodale, or other, by which any person hath or may have right to sit in the Lords House of Parliament, as to his or their Title
of

of Honour, or sitting in Parliament, and the Priviledge belonging to them as Peers; This Act, or any thing therein contained to the contrary in any wise notwithstanding.

And whereas by like experience it hath been found, That though divers good, strict and wholsom Laws have been made in the times of sundry His Majesties most noble Progenitors, some extending so far as to Life, for redress of the Grievances and Oppressions committed by the persons employed for making Provisions for the Kings Household, Carriages, and other Purveyance for His Majesty and His Occasions; Yet divers Oppressions have been still continued, and several Counties have submitted themselves to sundry Rates and Taxes, and Compositions, to redeem themselves from such vexations and Oppressions: And forasmuch as the Lords and Commons assembled in Parliament, do find that the said Remedies are not fully effectual, and that no other Remedy

Purveyances and Provisions for the Kings Household, taken away. Alt. St. 13 Car. 2. cap. 7.

medy will be so effectual and just, as to take away the occasion thereof, especially if satisfaction and recompence shall be therefore made to His Majesty, His Heirs and Successors, which is hereby provided to His Majesties good liking and content; His Majesty is therefore graciously pleased, That it may be Enacted, And be it Enacted by the Kings most Excellent Majesty, by and with the Advice and Consent of the Lords and Commons in this present Parliament Assembled, That from henceforth no sum or sums of Money, or other thing, shall be Taken, Raised, Taxed, Rated, Imposed, Paid, or Levied, for, or in regard of any Provision, Carriages, or Purveyance for His Majesty, His Heirs or Successors.

Purveyances for the King, Queen, &c.

And that henceforth no person or persons, by any Warrant, Commission, or Authority under the Great Seal, or otherwise, by colour of buying or making Provision or Purveyance for His Majesty, or any Queen of England for the time being,

or

or of any the Children of any King or Queen of England for the time being, or that shall be, or for his, their, or any of their Household, shall take any Timber, Jewell, Cattel, Corn, Grain, Vault, Hay, Straw, Victual, Cart, Carriage, or other thing whatsoever, of any the Subjects of his Majesty, his Heirs or Successors, without the free and full consent of the Owner or Owners thereof, had and obtained without menace or enforcement; nor shall summon, warn, take, use, or require any the said Subjects to furnish or find any Houses, Wren, or other Cattel, Carts, Ploughs, Wains, or other Carriages, for the use of his Majesty, his Heirs or Successors, or of any Queen of England, or of any Child or Children of any the Kings or Queens of England for the time being, for the carrying the Goods of his Majesty, his Heirs or Successors, or the said Queens, or Children, or any of them, without such full and free consent as aforesaid; Any Law, Statute, Custom,

Timber,
Carts, Car-
riages, &c.
taken away.

Custom or Usage to the contrary notwithstanding.

No Pre-emption to be allowed or claimed in behalf of the King, &c.

And be it further Enacted, That no Pre-emption shall be allowed or claimed in the behalf of His Majesty, or of any His Heirs or Successors, or of any the Queens of England, or of any the Children of the Royal Family for the time being, in Market or out of Market; but that it be for ever hereafter free to all and every of the Subjects of His Majesty, to sell, dispose, or employ his said Goods, to any other person or persons as him listeth; any pretence of making Provision or Purveyance of Victual, Carriages, or other thing, for His Majesty, His Heirs or Successors, or of the said Queens, or Children, or any pretence of Pre-emption in their or any of their behalfs notwithstanding. And if any person or persons shall make Provision or Purveyance for His Majesty, His Heirs or Successors, or any the Queens, or Children aforesaid, or Impress, or take any such Carriages

The Penalty.

ges or other things aforesaid, on any pretence or colour of any Warrant aforesaid, under the Great Seal or otherwise, contrary to the intent hereof; It shall be lawful for the Justices of Peace, or such two or one of them as dwell near, and to the Constables of such Parish or Village where such occasion shall happen, at the request of the party grieved, And they are hereby enjoyned to commit, or cause to be committed, the party or parties so doing and offending to Goal, till the next Sessions, there to be Indicted and proceeded against for the same; and that the Officers and Inhabitants of the Village or Parish where such Offence shall happen, shall be assistant therein; and moreover, the Party grieved shall have his Action or Actions against such Offender or Offenders, and therein recover his treble Damages and treble Costs: In which Action, no Essoign, Waiver of Law, Aid, Prior-Priviledge, Protection, Imparlance, Injunction, or Order
of

No Action
upon this
Statute to
be stayed,
but by Or-
der of the
Court
where such
Action de-
pends.

Premunire.

of Restraint shall be granted or allowed: And if any person or persons shall (after notice given that the Action depending is grounded upon this Statute) cause or procure any Action at the Common-Law, grounded on this Statute, to be delayed or stayed before Judgment, by colour or means of any Order, Power, Warrant, or Authority, save onely of the Court where such Action shall be brought or depending, or after Judgment had upon such Action, shall cause or procure Execution of such Judgment to be stayed or delayed by colour or means of any Order, Warrant, Power, or Authority, save onely by Writ of Error, or Attaint, or Order of such Court where such Writ of Error or Attaint shall be depending; That then the person so offending shall incur the Pains, Penalties, and Forfeitures ordained and provided by the Statute of Provision and Premunire, made in the Sixteenth year of the Reign of King Richard the Second. Provided always, That this Act

Act extend not to prejudice any of His Majesties Rights, Titles, or Duties of, in, or to, or out of any Cin, in the Stanneries of Devon and Cornwall, nor to prejudice the ancient Duties of Butlerage and Prilage of Wines; but that the same shall be in the same plight that the same were before the making of this Act, Any thing herein contained to the contrary in any wise notwithstanding. And now to the intent and purpose that His Majesty, his heirs and Successors, may receive a full and ample Recompence and Satisfaction, as well for the Profits of the said Court of Wards, and the Tenures, Wardships, Liberties, Primer-Seisins, Duster-le-mains, and other the Premises, and Perquisites incident thereunto, and for all Arrears any way due for the same; as also for all and ail manner of Purveyance, and Provisions herein before mentioned, and intended to be taken away and abolished; and all Sums of Money due or pretended to be due, or payable for,

and

Proviso for
the Stanneries,
Butlerage, Prilage.

Recompence to
His Majesty
for the
Court of
Wards and
Purveyances.

and in respect of any Compositi-
ons for the same,

12 Car. 2.

cap. 23.

Rates of
the Excise.

Be it therefore Enacted by
the Authority aforesaid, That
there shall be paid unto the
Kings Majesty, His Heirs and
Successors, for ever hereafter,
in recompence as aforesaid, the
several Rates, Impositions,
Duties and Charges herein af-
ter expressed, and in manner and
form following; (That is to
say)

For every Barrel of Beer or Ale, a-
bove Six shillings the Barrel, brew-
ed by the common Brewer, or any
other person or persons, who doth or
shall Sell or Tap out Beer or Ale pub-
lickly or privately, to be paid by
the common Brewer, or by such o-
ther person or persons respectively,
and so proportionably for a greater or
lesser quantity, One shilling three
pence—————1 s. 3 d.

For every Barrel of Six shillings
Beer or Ale, or under, brewed by the
common Brewer, or any other per-
son or persons who doth or shall Sell
or Tap out such Beer or Ale pub-
lickly or privately, to be paid by
the

the said common Brewer, or by such other person or persons respectively as aforesaid, and so proportionably for a greater or lesser quantity, Three pence———iii d.

For all Syder and Perry made and sold by Retail, upon every Hoghead, to be paid by the Retailer thereof, and so proportionably for a greater or lesser Measure, One shilling Three pence———i s. iii d.

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof upon every Gallon, One half peny———ob.

For every Barrel of Beer, commonly called Vineger-Beer, brewed by any common Brewer, or in any common Brew-house, Six pence—6 d.

For every Gallon of Strong-water or Aqua-vitæ made and sold, to be paid by the Maker thereof, One peny———i. d.

For every Barrel of Beer or Ale imported from beyond the Seas, Three shillings———iii s.

For every Tun of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or lesser quantity, Five shillings———v. s.

For every Gallon of Spirits made of any kind of Wine or Syder Imported, Two pence———ii. d.

For every Gallon of Strong-water perfectly made, Imported from beyond the Seas, Four pence———iv. d.

For every Gallon of Coffee made and sold, to be paid by the Maker, Four pence———iv. d.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Maker thereof, Eight pence———viii. d.

Rates of
Excise up-
on Foreign
Liquors Im-
ported, to
be paid in
money be-
fore Land-
ing.

And be it further Enacted and Ordained by the Authority afore-
said, That the several Rates,
Duties, and Charges of Excise,
or New Impost above mention-
ed, hereby set or imposed upon
all and every the said Foreign
Liquors which shall be Imported
or brought into all or any the
Ports of this Kingdom, and
Domi-

Dominions thereof, aforesaid, from and after the five and twentieth day of December next, shall be from time to time satisfied and paid by the Merchant or Merchants, Importer or Importers of the same, in ready money, upon his or their Entry or Entries made, and before the landing thereof.

And be it further Enacted by the Authority aforesaid, That all Common Brewers of Beer and Ale, shall once in every Week; And all Inn-keepers, Ale-house-keepers, Victuallers, and other Retailers of Beer, Ale, Syder, Perry, Metheglin, or Strong-water, Brewing, Making or Retailing the same, shall once in every Month make true and particular Entries at the Office of Excise, within the Limits of which the said Commodities and Manufactures are made, of all Beer, Ale, Perry, Syder, Metheglin, Strong-water, or other the Liquors aforesaid, which they or any of them shall Brew, Make or Retail in that Week and Month respectively, as aforesaid.

Entries to be made at the Office of Excise, by common Brewers, Inn-keepers, &c.

The Penal-
ty for not
making En-
tries.

And be it further Enacted by the Authority aforesaid, That all such Common Brewers, who do not once a Week make due and particular Entries, shall forfeit Ten pounds : And that every such Inn-keeper, who doth not make true and particular Entries once a Moneth, shall forfeit Five pounds : And that every Alehouse-keeper, Victual-ler, or other Retailer who doth not once a Moneth make true and particular Entries, shall forfeit Twenty shillings.

The Penal-
ty for not
paying.

And be it further Enacted by the Authority aforesaid, That every common Brewer, who shall not pay and clear off within a Week after he made his Entry, or ought to have made his Entry as aforesaid, shall pay double the value of the Duty : And that every Inn-keeper, Alehouse-keeper, Victualler, or other Retailer, who shall not pay and clear off within a month after he made his Entry, or ought to have made his Entry, as aforesaid, shall pay double the value of the Duty : The said respective Forfeitures to be Levied upon their Goods
and

and Chattels, in such manner and form, as hereafter in this Act is Ordained and directed.

Provided, That no such person as aforesaid, shall be compelled by the Commissioners or Sub-Commissioners of Excise, to travel for the making of the said Entries, or payment of the said Duties, or other cause whatsoever touching or concerning the same, if he live in a Market-Town, out of the said Town; if he live out of a Market-Town, then to no other Place, then to the next Market-Town to his habitation in the same County, on the Market-day.

In what Places Entries shall be made.

And be it further Enacted and Ordained by the Authority aforesaid, That the Commissioners who shall be appointed by His Majesty for putting this Act in execution, and their Sub-Commissioners in their respective Circuits and Divisions, shall hereby have power to Constitute under their Hands and Seals, such and so many Gagers as they shall find needful: which Gagers, and every of them, shall

The Powers of Commissioners to appoint Gagers.

The Powers
of the Ga-
gers.

at all Times, as well by Night
as by Day, (and if by Night,
then in the presence of a Consta-
ble or other lawful Officer) be
permitted upon their Request,
to enter the House, Brew-house,
Distilling-house, and all other
Houses and Places whatsoever,
belonging to, or used by any
Brewer, Inn-keeper, Actual-
ler, or other Retailer of Beer,
Brewing or Making the same
as aforesaid, or by any Distil-
ler of Strong-waters, or Re-
tailer of other the Liquors a-
foresaid; And to Gage all Cop-
pers, Fatts, and Vessels in the
same, and to take an account of
Beer, Ale, Worts, Perry, St-
der, Strong-waters, Aqua-vitæ,
Metheglin, or other the Liquors
aforesaid, in the said Houses,
Places, and Vessels, from time
to time, Brewed, or Made,
and Distilled; and thereof to
make Return or Report in
Writing to the said Commis-
sioners, or Sub-Commission-
ers of Excise, under whose
Office and Limits such Brew-
er, Retailer, Distiller, or Ma-
ker of the Liquors aforesaid,
doth

doth dwell and inhabit, leaving a true Copy of such Return in Writing under his Hand, with such Brewer, Retailer, Distiller, or Makers of the Liquors aforesaid: And such Reports or Returns of the said Gagers shall be a Charge upon the said Brewers, Makers, and Retailers respectively. And if any such Common Brewer, Maker or Retailer, shall refuse to permit any such Gager or Gagers to enter his Brew-house, or any other places aforesaid, or to Gage or take account of his Brewing-vessels, or of any such Beer, Ale, Worts, Perry, Syder, Strong-water, Aqua-vitæ, Metheglin, or other the Liquors aforesaid; such Brewer, Retailer or Distiller, shall be forthwith forbidden by the said Gager or Gagers, to sell, carry out, or deliver to any of his Customers any Beer, Ale, Strong-water, Aqua-vitæ, or other the Liquors aforesaid: And if any such Brewer, Retailer, or Distiller of any the Liquors aforesaid, after such warn-

Penalty for
selling, &c.
not having
cleared the
Excise.

ing giben, shall sell, carry, or deliver out the same, or any part thereof, not having paid and cleared the Duty of Excise, such person and persons shall, besides the Forfeiture of double the value, forfeit and lose the sum of Ten pounds as aforesaid, for every offence, to be levied and recovered upon his or their Goods and Chattels, in manner and form as hereafter in this Act is provided.

Proportions to be
observed in
Returns of
Gagers.

And for the avoiding of all incertainty, and dispute touching the Returns made or to be made by the Gagers of any Beer or Ale so Brewed as aforesaid; Be it Enacted and Declared by Authority aforesaid, That every Six and thirty Gallons of Beer taken by the Gage according to the Standard of the Ale-quart, four whereof shall make the Gallon, remaining in the custody of the Chamberlains of His Majesties Exchequer, shall be reckoned, accompted and returned by the Gager for a Barrel of Beer; And every two and thirty Gallons of Ale, taken by the Gage according to the same Stan-

Standard, shall be in like manner, reckoned, accompted, and returned for a Barrel of Ale, and all other the Liquors aforesaid, according to the Wine-Gallon.

Provided always, and be it Enacted and Ordained by Authority aforesaid, That no Brewers or Retailers of Beer and Ale shall take any more in the Price thereof, upon sale of the same, then according to the usual Rates and Prices; Saving that every Common Brewer shall and may take and receive of all and every person and persons, to whom he shall sell and deliver any Beer or Ale, the Exercise thereupon due, as aforesaid, over and above the usual Rates and Prices.

Brewers
and Retail-
ers to ob-
serve the
usual Rates
and Prices.

And be it Enacted by the Authority aforesaid, That for the better encouragement of all Common Brewers and makers of Beer or Ale, to make due Entry and Payment thereof, according as by this Act is appointed, the said Common Brewer not selling the same by

Encourage-
ment to
Brewers to
make due
Entries.

Retail, for and in consideration of waste by fillings and leakage of their Beer and Ale, shall have and be allowed out of the said Returns made by the Gagers, the several Allowances and Abatements hereafter mentioned, (that is to say) Upon every Three and twenty Barrels of Beer, whether strong or small, returned by the said Gagers, three Barrels; And upon every Two and twenty Barrels of Ale, whether strong or small, returned by the Gagers, two Barrels; which said allowances and abatements the said Commissioners to be appointed, as aforesaid, and their Sub-Commissioners, are hereby authorised to allow and make accordingly.

Forfeiture
for making
false En-
tries.

Provided always, That where any common Brewer shall wiltingly or willingly make a false Entry, and be Convicted for the same before the Commissioners to be appointed as aforesaid, or any two of them, or before such other person or persons as are hereafter by this Act appointed, in that case such Brewer or
Brewers

Brewers shall forfeit and lose over and besides the penalties before mentioned, the said allowance so to be made, for six months then next ensuing.

And be it Enacted and Ordained by the Authority aforesaid, That no Beer or Ale shall be delivered in by such Brewer or maker thereof to any Victualler or other Retailer thereof, until the Rate which by such Victualler or Retailer is to be paid over and above the price of the said Beer or Ale, for or in respect of this duty, be first paid and satisfied by the said Victualler or Retailer to the Brewer or maker thereof. Provided always, That if any person or persons shall Brew and Sell by retail any small Quantities of Beer or Ale in any Fair within this Realm, or Dominions aforesaid, who is not otherwise any common or usual Brewer or Retailer thereof, and shall before any such Selling and Retailing thereof, well and truly pay and satisfy the Duty due for the same to the Commissioners or Sub-Commissioners within

No Beer, &c. to be delivered by the Brewer, until the Excise be paid by the Retailer.

Proviso for Beer and Ale sold in Fairs.

whose limits or division the said Fair shall be held, or to their Officers thereunto appointed, Then such person or persons so Brewing, or Retailing the same, and for so much, and no more, nor otherwise, shall be freed and discharged from all penalties and forfeitures in and by this Act before mentioned and imposed; Any thing therein contained to the contrary notwithstanding.

The Commissioners may compound for the Excise in their Divisions.

Provided nevertheless, That it shall and may be lawful to and for the said Commissioners, and Sub-Commissioners respectively, to compound for this Duty with any Inn-Keeper, Victualler, Alehouse-keeper, or Retailer of Beer, Ale, and other the Liquors aforesaid, within their respective Divisions from time to time, and in such manner and form as may be most for the advantage and improvement of the Receipts thereof; Any thing in this Act before contained to the contrary notwithstanding.

And it is further Ordained and Enacted by the Authority aforesaid

aforesaid, That the Lord Treasurer or Commissioners of the Treasury for the time being, or such other person or persons as His Majesty, His Heirs and Successors shall appoint, shall have power, and are hereby authorized and impowred from time to time to treat, contract, conclude and agree with any person or persons, for, or concerning the Farming of all or any the Rates, Duties and Charges in this Act mentioned, upon Beer, Ale, Perry, Syder, or other the Liquors aforesaid, in any the respective Counties, Cities, or Places of this Realm, or Dominions thereof, as may be for the greatest benefit and advantage of the said Receipt, so as the same exceed not the term of three years. And be it further Enacted, That every such Contract, Bargain, and Agreement of the Lord Treasurer, or Commissioners of the Treasury, or other persons aforesaid, on behalf of His Majesty on the one part, and the person or persons Farming on the other part, shall be good and effectual in Law

The Power
 of the Lord
 Treasurer,
 &c. to con-
 tract for
 Farming a-
 ny the
 Rates or
 Duties in
 this Act.

Law to all intents and purposes.

Persons to be approved by the Justices of the Peace, &c. within Six months, to have the refusal of contracting for the Excise in their respective Counties.

Provided always, To the end the aforesaid Duty may be paid with most ease to the People, It is hereby further Enacted, That the Lord Treasurer, Commissioners of the Treasury, or other persons aforesaid, shall not within Six months after the Commencement of this Act, Treat, Conclude, or Agree with any person or persons touching the Farming of this Duty upon Beer and Ale in any the respective Counties or Places of this Realm, or Dominions thereof, other then with such person or persons as by the Justices of Peace of the said Counties or Places, or the major part of them, at their publick Quarter Sessions shall be nominated and appointed in that behalf; which person or persons is to have the first refusal of any such Farm respectively, and may take the same; Any thing in this Act to the contrary thereof in any wise notwithstanding.

Pro-

Provided, That the said Duty shall not be Let to any other person or persons, then to the person or persons recommended by the Justices, under the rate that it shall be tendred to, and refused by such person or persons so recommended.

And be it further Enacted and Ordained by the Authority aforesaid, That all Forfeitures and Offences, made, done, and committed against this Act, or any Clause or Article therein contained, shall be heard, adjudged and determined by such person and persons, and in such manner and form as hereafter in and by this Act is directed and appointed; That is to say, all such Forfeitures and Offences made and committed within the immediate Limits of the chief Office in London, shall be heard, adjudged and determined by the said chief Commissioners and Governors of Excise (appointed by His Majesty) or the major part of them, or by the Commissioners for Appeals and Regulating of this Duty, or the major part

Forfeitures and Offences within this Act, how to be determined.

London.

Counties,
Cities, &c.
within this
Kingdom.

Neglects of
the Ju-
stices.

part of them, in case of Appeal, and not otherwise. And all such Forfeitures and Offences made and committed within all, or any other the Counties, Cities, Towns or Places within this Kingdom, or Dominions thereof, shall be heard and determined by any two or more of the Justices of the Peace residing near to the Place where such Forfeitures shall be made, or Offence committed: And in case of neglect or refusal of such Justices of the Peace, by the space of fourteen days next after complaint made, and notice thereof given to the Offender; then the Sub-Commissioners or the major part of them appointed for any such City, County, Town or Place, shall and are hereby Impowred to hear and determine the same: And if the Party find himself agrieved by the Judgment given by the said Sub-Commissioners, he shall and may appeal to the Justices of the Peace at the next Quarter-Sessions, who are hereby Impowred and Authorized to hear and determine the same, whose

whose Judgment therein shall be final. Which said Commissioners for Appeals and regulating of this Duty, and the Chief Commissioners for Excise, and all Justices of the Peace, and Sub-Commissioners aforesaid respectively, are hereby authorized, and strictly enjoined and required, upon any Complaint or Information exhibited and brought of any such Forfeiture made, or Offence committed contrary to this Act, to summon the Party accused, and upon his appearance or contempt, to proceed to examination of the matter of Fact, and upon due proof made thereof, either by the voluntary Confession of the Party, or by the Oath of one or more credible Witnesses (which Oath they or any two or more of them have hereby Power to Administer) to give Judgment or Sentence according as in and by this Act is before Ordained and Directed, and to award and issue out Warrants under their Hands for the Levying of such Forfeitures, Penalties and Fines, as by this Act is Imposed, for any such Offence

Levying
the Forfeitures.

sence committed, upon the Goods and Chattels of the Offender, and to cause Sale to be made of the said Goods and Chattels, if they shall not be redeemed within Fourteen days, rendering to the Party the overplus, if any be; and for want of sufficient Distress, to Imprison the Party offending till satisfaction be made.

Power to
mitigate
the Forfeitures.

Provided nevertheless, That it shall and may be lawful to and for the said respective Justices of the Peace, Commissioners for Excise, or any two of them, or their Sub-Commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen such Forfeiture, Penalty or Fine, as in their discretion they shall think fit: And that every such Mitigation and Payment thereupon accordingly made, shall be a sufficient discharge of the said Penalties and Forfeitures to the Persons so offending, so as by such mitigation the same be not made less then double the value of the Duty of Excise, which should or ought to have been

been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others, as were employed therein, to be to them allowed by the said Justices; Any thing in this Act to the contrary in any wise notwithstanding.

And it is hereby further Enacted, ed and ordained, That all Fines, Forfeitures and Penalties mentioned in this Act, all necessary Charges for the recovery thereof being first deducted, shall be employed, three fourth parts thereof to and for the use of the Kings Majesty, and one fourth part to the Discoverer or Informer of the same. And for the better managing, collecting, securing, levying and recovering of all and every the said Rates and Charges of Excise hereby imposed, and set upon all or any of the Commodities before mentioned, to the end the same may be paid and disposed of according to the intent of this present Act, Be it further Enacted and Ordained by Authority aforesaid, and it is hereby Enacted, That one

How the
Forfeitures
shall be
employed.

One principal Office
of Excise erected in
London.

princi-

principal Head Office shall be erected and continued in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for this Duty; unto which all other Offices for the same within England and Wales, and the Town and Port of Berwick, shall be subordinate and accomptable: which said Office shall be managed by such Officers as shall be appointed by the Kings Majesty as aforesaid; who, or any two of them, are hereby appointed and constituted Commissioners and Governours for the management of His Majesties Receipt of Excise, and to sit in some convenient place in the City of London, or within Ten miles thereof, from time to time, as long as His Majesty shall think fit, for the ends aforesaid.

And be it Enacted by the Authority aforesaid, That no person or persons shall be capable of intermedling with any Office or Employment relating to the Excise, until he or they shall be fore two or more Justices of Peace.

Peace in the County where his
or their Employments shall be,
or before one of the Barons of the
Exchequer, take the Oaths of
Allegiance and Supremacy,
which Oaths they have hereby
power to Administer, together
with this Oath following, Muta-
tis mutandis.

You shall swear to execute the The Oath
Office of

truly and faithfully with-
out Favour or Affection; and shall
from time to time true Account make,
and deliver to such person or persons
as His Majesty shall appoint to re-
ceive the same; and shall take no Fee
or Reward for the Execution of the
said Office from any other person
then from His Majesty, or those whom
His Majesty shall appoint in that be-
half.

And be it further Enacted by
the Authority aforesaid, That e-
very such Justice of the Peace
shall certify the taking of such
Oath to the next Quarter-Ses-
sions, there to be recorded.

London,
Westmin-
ster, &c. to
be under
the man-
agement of
the chief
Office.

And it is further Enacted,
That all parts of the Cities of
London

All Commissioners,
&c. to be
nominated
by His Ma-
jesty.

Times in
which the
Office shall
be kept
open.

London and Westminster, with the
Borough of Southwark, and the
several Suburbs thereof, and
Parishes within the weekly
Bills of Mortality, shall be un-
der the immediate care, inspec-
tion and management of the said
Head-Office; and such and so
many subordinate Commis-
sioners, and Sub-Commissioners,
and other Officers and Mini-
sters for the Execution of the
Premises, shall be from time to
time nominated and appointed
by His Majesty, His Heirs and
Successors, in all and every o-
ther the Counties, Cities,
Towns and Places within this
Kingdom of England, Dominion
of Wales, and Port of Berwick,
as from time to time His Ma-
jesty, His Heirs and Successors
shall think fit. And it is hereby
further Enacted, That the said
Office of Excise in all Places
where it shall be appointed, shall
be kept open from Eight of the
clock in the Morning, till
Twelve of the clock at Noon,
and from Two of the clock in
the Afternoon, till Five of the
clock in the Afternoon, for the
due

due execution and performace
of all and every the Matters
and Things in this Act appoint-
ed and required. And it is further
hereby Enacted, That the said
chief Commissioners of Excise,
or the Major part of them, shall
from time to time issue forth and
pay such Sum and Sums of
Money, as shall from time to
time be Received, Collected, or
Levied by virtue of this Act, in-
to his Majesties Receipt of Ex-
chequer.

Provided always, and be it
Enacted, That if any person or
persons shall at any time be Su-
ed or Prosecuted for any thing
by him or them done or executed
in pursuance of this Act, he or
they shall and may plead the ge-
neral Issue, and give this Act in
evidence for his Defence; and
if upon the Trial, a Verdict
shall pass for the Defendant or
Defendants, or the Plaintiff or
Plaintiffs be Nonsuit, then such
Defendant or Defendants
shall have double Costs to him
or them awarded against such
Plaintiff or Plaintiffs.

The gene-
ral Issue
pleadable
in any Ac-
tion upon
this Sta-
ture.

Pro

**Provided also, and be it En-
acted, That no Writ or Writs
of Certiorari shall supersede Exe-
cution or other Proceeding, up-
on any Order or Orders made by
the Justices aforesaid in pursu-
ance of this Act; but that Exe-
cution, and other Proceedings
shall and may be had and made
thereupon, any such Writ or
Writs, or allowance thereof not-
withstanding.**

Proviso as
to the Act
of General
Pardon.

**Provided, That this Act, or a-
ny thing therein contained, shall
not extend, or be construed to ex-
tend in any manner to weaken or
invalidate one Act of this pre-
sent Parliament, Entituled,
An Act of Free and General Pardon,
Indemnity, and Oblivion; but that
every Clause, Article, Mat-
ter and Thing therein mention-
ed and comprised, shall notwith-
standing this Act, or any Mat-
ter or Thing therein, remain
good and valid, and be of the
same force, vertue and effect, as
if this Act had never been
made.**

Proviso for
Ed. Back-
well.

**Provided always, and be it if Se
further Enacted, That this and
Act, or any thing therein con-
tained,**

taised, shall not be prejudicial to Edward Backwell Alderman of London, as to the sum of Twenty eight thousand four hundred and fifty pounds (or any part thereof) by him advanced upon the Credit of several Orders of this present Parliament, and by them charged on the Receipt of the Grand Excise; That is to say, The Sum of Five thousand pounds payable to his Majesties Surveyor General, for the Repair of his Majesties Houses, charged by virtue of an Order of the Sixth of September, One thousand six hundred and sixty, with Interest for the same; The Sum of Ten thousand pounds advanced to her Highness the Princess Royal, being charged with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; The Sum of Ten thousand pounds payable to her Majesty the Queen of Bohemia, being charged together with Interest by an Order of the Thirteenth of September, One thousand six hundred and sixty; The sum of Three thousand four hundred

£ and

and fifty pounds payable for Provisions for Dunkirk, by Order of the Twentieth of November, One thousand six hundred and sixty: which Sum of Twenty eight thousand four hundred and fifty pounds, together with Interest for the same, according to the tenour of the said Orders, after the Rate of Six per cent. shall be paid to the said Edward Backwell, or his Assigns, out of the Grand Excise, and the arrears thereof in course, as is by the said Orders appointed; And in case the same shall fall short in payment by the Twentieth of December, One thousand six hundred and sixty, That then the remainder shall continue secured to him out of the whole Excise in course as aforesaid; and that no other payments be made out of the Excise, but what is appointed by this present Parliament in course to precede the same, until the said Debt due to the said Edward Backwell be satisfied; And that in case any part of the Monies due to Alserman Backwell, be paid out of that part of the Excise which shall grow due

due to the Kings Majesty, that
then his Majesty shall be Reim-
bursed the same out of the first
Moneys that shall come in of the
arrears of Excise that will be
due the said Twenty fifth of De-
cember.



Anno XV.

CAROLI II. Regis.

An Additional Act for the
better Ordering and
Collecting the Duty of
Excise, and Preventing
the Abuses therein.

Grounds of
the Act.

1. For pre-
venting of
Frauds in
Brewers,
&c.

2. Of A-
buses com-
mitted by
Officers,
&c.

3. For a-
mendment
of certain

FOR the preventing of the
Frauds and Deceits of
Brewers, and other persons
who make Beer and Ale, and
other Exciseable Liquors to
sell, and of the Abuses commit-
ted by the Officers, Collectors,
and Managers of the Excise, to
the great decay of His Maje-
sties Revenue of Excise, and
obstruction of the due and order-
ly Collecting of the same, and
for Supply and Amendment of
certain defects in the Laws and
Statutes

defects in
the Laws
and Sta-
tures of Ex-
cise.

Statutes relating to the Duty
of Excise, as well for the sup-
port and advance of the said Re-
venue, as for the ease of the
people; Be it Enacted by the
Kings most Excellent Majesty,
by and with the Consent of the
Lords Spiritual and Temporal,
and of the Commons in this
Parliament assembled, and by
authority of the same, That no
common Brewer, Inn-keeper,
Whittaller, or other Retailer of
Beer or Ale, shall at any time
after the first day of September,
One thousand six hundred sixty
three, without first giving notice
thereof at the next Office of Ex-
cise, or to the Commissioners,
Farmers, or Sub-Commission-
ers of Excise, or one of them,
within the Limits and Jurisdi-
ction of whose Office he or they
do or shall inhabit, erect, set up,
alter or enlarge any Tun, Fatt,
Back, Cooler or Copper, and
shall make use of any of them
for the Brewing or making any
Beer or Ale, or Morts; or shall
make use of, or keep any private
and concealed Storehouse, Cel-
lar, or other Place for the Lay-
ing

No Brewer
or Retailer,
after Sep^r.

1. 1663. to
erect or al-
ter any
Brewing-
vessels, and
make use
of them for
Brewing,
without
first giving
notice at
the next
Office of
Excise.

Or make
use of any
concealed
storehouse.

Upon pain
to forfeit
50 l. for
every such
Vessel, &c.

And the
person in
whose oc-
cupation
the House
or Place is
where such
concealed
Tun, store-
house, &c.
shall be
found, shall
forfeit 50 l.

And the
Vessel it
self with
the Drink
found in it,
to be seized

ing of any Beer or Ale, or
Worts in Cask, other then such
as are already openly set up,
erected and made use of in his
common and usual Brew-house,
and now openly discovered and
known, upon pain to forfeit the
Sum of Fifty pounds for every
Tun, Fatt, Back, Copper,
and Cooler set up and made use
of without such notice given as
aforesaid, and contrary to the
true intent and meaning hereof;
And that all and every other
person or persons, in whose oc-
cupation any House, Messuage,
Out-house, or other Place
whatsoever is or shall be, where
any such private and concealed
Tun, Back, Cooler, or Store-
house shall be found and disco-
vered, shall also forfeit and lose
the Sum of Fifty pounds, to
be levied and recovered in man-
ner and form as in and by this
present Act is hereafter Direct-
ed and Ordained. And moreo-
ver, every such private and con-
cealed Tun, Fatt, Back, Cop-
per or Cooler so discovered and
found as aforesaid, or altered
or enlarged, together with all
Beer,

and sold
for the use
of the poor.

Beer, Ale, or Worts therein be-
ing, shall and may be taken up,
seized, carried away, and deli-
vered to the Overseers for the
Poor, to be sold for the use of the
Poor, or distributed amongst
them.

And be it further Enacted by
authority aforesaid, That from
and after the eighth day of No-
vember, in the Year of our Lord,
One thousand six hundred sixty
and five, no person or persons
whatsoever nominated by His
Majesty to be in Commission
for the Regulating of His Ma-
jesties Revenue of Excise, or
for the exercise of any the Pow-
ers or Authorities mentioned
in an Act, entituled, A Grant of
certain Impositions upon Beer, Ale,
and other Liquors, for the increase
of His Majesties Revenue during His
life; Or one other Act, entituled,
An Act for taking away the Court of
Wards and Liveries, and Tenures in
Capite by Knights Service and Pur-
veyance, and for settling a Revenue
upon His Majesty in lieu thereof, or
in this present Act, shall presume

After No-
vember 8.
1665. no
Commis-
sioner of Ex-
cise to be a
Farmer
directly or
indirectly.

Not any
Farmer to
be capable
of being
nominated
a Commis-
sioner.

A Com-
missioner
becoming
a Farmer,
shall lose
the benefit
of his
Farm.

to Farm the said Revenue of his Majesty, either directly or indirectly, by obtaining Letters Patents to him or themselves thereof, or any person or persons whatsoever intrusted for him or them, or to or for his or their use, benefit or behoof; nor that any person or persons whatsoever being a Farmer of the said Revenue, shall be any way capable to be nominated a Commissioner for the regulating His Majesties said Revenue of Excise, or exercising any Powers or Authorities concerning the same: But if any person or persons who stands thus disabled as aforesaid, to be nominated a Commissioner, shall become a Farmer, and shall in either of the said Cases nevertheless presume directly or indirectly to act as a Commissioner, Farmer, or Sub-Commissioner, to execute the Powers and Authorities aforesaid, either alone, or jointly with other persons that are Farmers, or else with any other who are not Farmers, shall from and after such his acting, lose the benefit of his said

his di-
sa-
es
ns
or
se,
et-
ng
le,
no-
he
id
ng
m-
ny
ds
be
r,
all
er-
di-
er,
lu-
ie,
ng
th
n-
ch
is
id

said Farm, and be thenceforth
totally for ever disabled to be ei-
ther Farmer of the said Reve-
nue, or Commissioner for the re-
gulating thereof, and exercising
the Powers aforesaid; And that
all and every Act and Acts done
by any Commissioner or Com-
missioners, or Sub-Commission-
ners, being Farmer or Farmers,
by him or themselves, or jointly
with others who are not Farm-
ers, shall be void in Law, and of
none effect; And that all and
every person or persons any
way molested or troubled by the
command and authority of such
Commissioner or Commission-
ers acting by him or them-
selves, or together with others
who are not Farmers or Com-
missioners, may bring his Acti-
on at Law for the same in any of
his Majesties Courts at West-
minster, and thereby recover his
Damages against any such
Commissioner or Commission-
ers; Any Law or Statute
to the contrary notwithstanding.

And every
Act done
by any such
Commission-
ner, shall be
void in law.

And every
person mo-
lested by
authority
of such
Commission-
ner, may
bring his
Action at
Law for
the same.

And reco-
ver his
Damages.

And that all and every Let-
ters

All Letters
Patents en-
abling any
Farmer to
be a Com-
missioner or
Sub-Com-
missioner,
shall be
void in
Law.

ters Patents to be made from
and after the Tenth day of April,
in the Year of our Lord, One
thousand six hundred sixty and
three, enabling any Farmer or
Farmers of the Excise to be
Commissioner or Commission-
ers, or Sub-Commissioners,
shall be utterly void and of none
effect; Any thing in any of the
said Acts to the contrary not-
withstanding.

And that if any Commissioner
or Sub-Commissioner, Commis-
sioners or Sub-Commissioners,
who by colour or virtue of any
Letters Patents, are now both
Commissioners or Sub-Com-
missioners for regulating the
said Revenue, and likewise Far-
mers of the said Revenue, shall
give any false and corrupt Judg-
ment in advancement of the be-
nefit of his or their said Farm,
to the Brewers damage, con-
trary to Law, he or they shall for-
feit for every such Judgment so
falsly and corruptly given, dou-
ble Costs to the Party so inju-
red by the said corrupt and false
Judgment: And in case any
person

person shall unjustly complain of any Judgment of the Commissioners or Sub-Commissioners as aforesaid, and so shall be found upon his Appeal, the said Party shall forfeit double Costs to the said Commissioners for such unjust vexations, to be recovered by Information, Bill or Plaint, in any Court of Record.

And be it further Enacted by the Authority aforesaid, That from and after the first day of September, in the Year of our Lord One thousand six hundred sixty and three, all and every Gager or Gagers of the Excise, who shall take an accompt of any Beer or Ale brewed or made by any common Brewer, shall weekly after such common Brewer hath made, or ought to have made his Entry at the Office of Excise, and not otherwise, make and deliver to such common Brewer at his House, or to some of his Servants in his behalf, a true Copy under his or their Hand, of such Return or Report as he or they have made thereof to the

The Gager shall weekly deliver to the common Brewer, a true Copy under his hand, of the Return he charges him with,

upon pain
to forfeit
40 s. for
every neg-
lect.

**Commissioners or Sub-Com-
missioners of Excise respective-
ly, upon pain to forfeit for every
neglect or refusal, the Sum of
Forty shillings.**

Provided,
No Brewer
shall be
prosecuted
for Mis-
entry, &c.
if within a
week after
such copy
received,
he shall
rectifie his
Entry, or
discharge
himself.

**Provided nevertheless, That
no such common Brewer or
Brewers shall be sued or prose-
cuted for any Penalty or Forfeit-
ure by him or them incurred,
for or by reason of any Mis-entry,
or short Entry, if he or they shall
within the space of One week
after the delivery of such Copy
as aforesaid, rectifie his or their
Entry according to the said Re-
turn, or otherwise discharge
himself.**

Two able
Artists to
be appoin-
ted (one by
the King:
Commission-
ner, &c.
and the
other by
the Brewers
of the
place.)

**Be it Enacted, That from
and after the said first day of
September, One thousand six hun-
dred sixty three, and as often as
there shall be occasion, Two a-
ble Artists shall be appointed,
one of them by His Majesties
Commissioners, Farmers, or
Sub-Commissioners for Ex-
cise, and the other by the Brew-
ers of any City or Place; which
said Artists shall take an Oath,
which Oath any one Justice hath
hereby power to administer, to
take**

Anno 15 Caroli II. Regis.

85

take and compute the just Contents and Sage of all Coppers, Fatts, Tuns, Backs, and Coolsers, and all other Brewing-vessels of that nature belonging to all or any Brewer or Brewers of Beer or Ale to sell, and to deliver and give under their Hands, one Copy of the particular Contents of all such Vessels to the aforesaid Commissioners, Farmers and Sub-Commissioners, and another true Copy thereof to each and every such respective Brewer; which Computation by the Artists aforesaid, shall answer and be according to the Measures and Proportions expressed in the said former Acts for Excise.

to take and compute the just Contents of all Brew-
ers Tuns, &c.

And to deliver a Copy of the said Contents to each party under their Hands.

Such Computation to be according to the Measures mentioned in the former Acts of Excise.

And be it further Enacted, That no Commissioner, Farmer, or Sub-Commissioner for the Excise, or common Brewer of Ale or Beer to sell, or Innkeeper whatsoever, shall from and after the said first day of September, have power to act in, or execute as a Justice of the Peace, any of the Powers, Clauses, or Things contained

No Commissioner or Farmer of the Excise, nor any Brewer or Innkeeper, to be capable to act as a Justice of the Peace in matters of Excise.

All things
acted by
any such
persons, to
be void to
all intents.

in any of the Lawes made for
and concerning the Excise, or in
this present Act; And if any of
the said persons shall presume to
act or execute any thing contra-
ry hereunto, It is hereby further
Declared, That all such things
so acted or executed by any of
them, are and shall be utterly
void and null to all intents and
purposes.

And whereas by the said rec-
ted Acts it is Enacted, That no
person shall be compelled by the
Commissioners, or Sub-Com-
missioners of Excise, to travel
for the making of his Entries,
or payment of the Duties of
Excise, or other Cause whatsoe-
ver touching or concerning the
same, if he live in a Market-
Town, out of the said Town;
and if he live out of a Market-
Town, then to no other Place
then to the next Market-Town
to his Habitation in the same
County on the Market-day;
And nevertheless, the Com-
missioners and Sub-Commis-
sioners, or their Officers, have
not accordingly kept Officers
in the Market-Towns in many
Counties

Counties within England and Wales, whereby such Entries and payments for the Duties of Excise might be had and made, and yet do take and levy the Penalties and Forfeitures in the said Acts mentioned, for non-Entry and payment of the Duty, and do otherwise thereupon grieve and vex His Majesties Subjects, contrary to the true intent and meaning of the said Acts.

Be it therefore Enacted by the Authority aforesaid, That from and after the said First day of September, in the Year of our Lord, One thousand six hundred sixty and three, the Commissioners, Farmers, or Sub-Commissioners in each County within England and Wales, shall constitute and appoint, or depute under their Hands and Seals, such person or persons as they shall think needful in each respective Market-Town, to be there upon every Market-day, in some known and publick Place, for the receiving of the said Entries and Duties of Excise, and for performing all other

An office of Excise to be kept in every Market-town, on every Market-day, and a person to be deputed to attend it, to receive Entries, &c.

other Matters and things touching the said Duty, according to the said Acts, and this present Act: which said person and persons so constituted or deputed (and the Place where they intend to hold or keep such Office, being on the next Market-day, after such Constitution or Deputation published in full and open Market) shall attend at such Office on every Market-day, in such Market-Town, and shall keep the said Office open from Nine of the Clock in the Morning, until Twelve of the Clock at Noon; and from Two of the Clock in the Afternoon, until Five of the Clock in the Afternoon. And in case such Office shall not be so kept and attended in each Market-Town respectively, the Commissioners, Farmers, Sub-Commissioners, or other person or persons so neglecting or refusing to do the same, shall for every Market-day forfeit Ten pounds, the one half to the Kings Majesty, His Heirs and Successors, and the other half to him or them that will Inform and

The said Office to be kept open from 9 in the morning till 12, and from 2 in the Afternoon till 5.

Penalty for not attending the Office, 10 l. every Market-day.

and Sue for the same in any of his Majesties Courts of Record, by Action of Debt, Bill, Plaint, or Information, wherein no Essoin, Protection, or Wager of Law shall be admitted or allowed; And such person as shall come to such Market-Town to make such Entry or Payment of the Duties, and shall tender the same according to the said Acts, and be able to prove such Tender by the Oath of one or more sufficient Witnesses, shall not be liable to any Penalty or Forfeiture imposed by the said Acts, for such Weekly or Monthly Entries or Payments as should have been made or paid on such Market-day; Any Article, Clause or Thing in any or either of the said Acts, or this present Act to the contrary notwithstanding.

And the person that shall prove a tender of his Entry or Payment, shall be free from the Penalties for non-Entry, &c. on that Market-day.

And be it further Enacted by Authority aforesaid, That from and after the said first day of September, No common Brewer of Beer or Ale, shall sell, deliver, or carry out any Beer or Ale to any his Customers, either in whole Cask or by the Gallon,

Statute hours for the carrying out, or selling of Drink by the common Brewer.

Gallon, in any City, Town, Corporate, or Market-Town, before notice given to an Officer of Excise, but between the hours of the day hereafter mentioned, (That is to say) From the Twenty fifth day of March, to the Twenty ninth day of September yearly, between the hours of Three of the Clock in the Morning, and Nine of the Clock in the Evening; and from the Nine and twentieth day of September, to the Five and twentieth day of March yearly, between the hours of Five of the Clock in the Morning, and Seven of the Clock in the Evening, upon pain that every Brewer doing contrary hereunto, shall for every such Offence forfeit and lose the Sum of Twenty shillings for every Barrel of Beer or Ale that shall be so carried out contrary to the true-meaning of this Act, to be levied and Recovered as in and by this present Act is hereafter Enacted and appointed.

Forfeiture
of 20 s. the
Barrel for
every Bar-
rel carried
out at un-
lawful
hours.

And be it further Enacted by the Authority aforesaid, That

any common Brewer, Inn-
keeper, Ustaller, or other
Retailer of Beer or Ale, shall
at any time after the first day
of September, after an accompt
hath been taken by the said Ga-
ger or Gagers, of the quantity
and quality of the Beer, Ale, or
Worts found in his Tun, and
other Brewing-vessels, convert
any part of his small Beer or
small Worts so taken accompt
of, into strong Beer or Ale, by
mingling, letting down, or stri-
king over any such strong Ale,
or strong Worts, into, with, or
amongst any such small Beer,
or small Worts, and shall sell,
deliver out, or retail the same,
or any part thereof, without
giving notice to the same Gager
or Gagers of the quantity so
mingled and converted as afore-
said; or if any Brewer or Re-
tailer as aforesaid, shall after
the said time, hide, conceal, or
convey any Beer, Ale, or Worts
not Gaged, from the sight or
view of the Gager or Gagers
appointed to take accompt of
the same, whereby the Kings
Majesty, or his Commissioners
or

Converting
of small
Drink into
strong by
mixture, af-
ter the gage
taken.

Hiding or
concealing
of Drink
ungaged.

or Farmers, shall or may be defrauded in any manner of wise of the Duties due for the same or any part thereof; every such common Brewer, Victualler and Retailer for every Barrel of Beer or Ale by him or them so mingled, converted, sold, delivered, hid, concealed, or conveyed away contrary to the true intent and meaning hereof, shall forfeit and lose the sum of Twenty shillings, to be levied and recovered in manner and form as in and by this present Act is hereafter Ordained and appointed.

The Forfeiture 20s. a Barrel in either case.

And be it further Declared and Enacted, That all and every the Brewing-vessels, and Utensils for Brewing, into whose Hands soever the same shall come, and by what Conveyance or Title soever the same be claimed, shall be liable and subject unto, and are hereby charged with all and singular the Debts and Duties of Excise in arrear, and owing by any person or persons for any Beer or Ale made within the said Brew

The Brewing-vessels and Utensils in the Brew-house (by whomsoever claimed) liable for Debts and Duties of Excise.

Brew-house, and shall also be subject to all Penalties and Forfeitures incurred by such person or persons so using the said Brew-house, for any Offence against the Laws and Statutes of Excise; And that it shall be lawful in all Cases to levy Debts and Penalties, and use such Proceedings against the Offenders therein contained, as it may be lawful to do in case the Debtor or Offender using the said Offences had been truly and really Owner and Proprietor of the same.

And be it further Enacted by Authority aforesaid, That after the first day of September, no common Brewer of Beer or Ale, or any other person whatsoever, who hath or shall compound in the Duties of Excise for Beer or Ale by him Brewed or to be Brewed, shall, during the term of such Composition, brew or make, or suffer or permit any Beer or Ale to be brewed or made within his Brew-house, for any other common Brewer whatsoever, without first giving notice, as well of

No Compounder for the Excise shall Brew for any other Brewer or Retailer,

without first giving notice to

the Com-
missioners.
&c. of the
quantity
and quality
of the drink
intended to
be brewed,

upon pain
to forfeit
5 l. apiece,

to be reco-
vered in a-
ny Court of
Record.

of every particular Brewing, as
of the quantity and quality of
the Beer and Ale at every such
brewing intended to be brewed
and made, unto the respective
Commissioners, Farmers, or
Sub-Commissioners of Excise
within the Districts of whose
Office such common Brewen
doth or shall inhabit, and forth-
with paying down unto the said
respective Commissioners, Far-
mers, or Sub-Commissioners
the full Excise of all the said
Beer and Ale; upon pain that
as well the Brewer who shall
brew the same, as the Brewer
for whom the said Beer or Ale
shall be brewed, shall forfeit and
lose for every Barrel the Sum of
Five pounds, the one moiety to
the Kings Majesty, and the o-
ther moiety to the Informer, that
shall sue for the same in any
Court of Record.

Coffee, &c.
not to be

And be it further Enacted by
Authority aforesaid, That from
and after the said First day of
September, no person or persons
shall be permitted to Sell or
Retail any Coffee, Chocolate
Shee

Sherbet or Tea, without Licence first obtained and had by Order of the General Sessions of the Peace in the severall and respective Counties, Certificate being first shewed that they have given good Security for the due payment of their Dues to the King, or the Chief Magistrate of the place in whose Jurisdiction he or they do or shall inhabit or dwell, for the selling or retailing of the same; Nor shall any Licence be granted to any Retailer, until Security first given by Recognizance or otherwise: For which Licence, Recognizance and Security, Twelve pence shall be given, and no more, for the payment of the Excise. And every person or persons selling or retailing any of the said Liquors without Licence had, and Security given as aforesaid, shall forfeit and lose the sum of Five pounds for every Month he or they shall continue selling or retailing the same.

fold without Licence and Security.

The penalty 5 $\frac{1}{2}$ a month.

And be it further Enacted by the Authority aforesaid, That from and after the said First day



Bribes not
to be given
to, or taken
by any Ga-
ger.

Penalty
on both
sides.

day of September, no Brewer
or other person whatsoever,
shall Bribe or Corrupt, or
give any Money, Fee, or o-
ther Reward whatsoever, to
any Gager or Gagers, or other
Officer whatsoever, to make
any false Return or Report
into the Office of Excise, of
any Beer, Ale, or other Liquors
Exciseable, made or brewed, or
to be made or brewed with-
in his or their Charge, Divi-
sion or Walk, or to forbear or o-
mit the doing or executing of
his or their Places or Employ-
ments, upon penalty of Ten
pounds for every such Offence;
And that no sworn Gager or
Gagers, or other Officer what-
soever, shall directly or indirectly
take and Receive any Bribe,
Money, Fee, Gift, or other Re-
ward of any Brewer or other
person whatsoever, for any
Cause or Matter relating to the
Excise, upon Penalty that eve-
ry such sworn Gager or other
Officer so offending, shall for
every such Offence forfeit and
lose the Sum of Ten pounds:
All and every of which said re-
spective

pective Offences shall be proved by the Oaths of two lawful and credible Witnesses before two Justices of the Peace, or chief Magistrate of the Place where such Offence shall be committed; which said Justices or Magistrates respectively have hereby power to administer the said Oaths, and also to Examine, Adjudge and Determine the same, and to cause such Penalties by Warrant under their Hands and Seals, to be Levied by Distress and Sale of the Offenders Goods, rendring to the Party the overplus; and for want of such Distress, to commit every such Offender to the common Goal of such County or Place, there to remain by the space of Three months without Bail or Mainprize.

To be adjudged by two Justices of the Peace, &c.

And to be Levied by Distress, &c.

And for want of sufficient Distress, the Offender to be Imprisoned three months without Bail or Mainprize.

And for the better Levying and Collecting the Duties of Excise upon all Forrein or Imported Liquors, Be it Enacted by Authority aforesaid, That no such Forrein or Imported Liquors shall be Landed or put on Shore out of any Ship or Vessel

Forrein Imported Liquors.

No forrein or Imported Liquors to be land-

from

from

ed before
Entry with
the Officer
of Excise.

Every War-
rant for
Landing a-
ny such
goods to be
Signed by
the Officer
of Excise in
the Port,
upon pain
of forfei-
ture of the
Goods, or
the value.

from beyond the Seas, before due Entry be first made thereof, with the Officer or Collector appointed for the Excise, in the Port or Place where the same shall be Imported, or before the Duty of Excise due and payable for the same be fully satisfied and paid; And that every War- rant for the Landing or Deli- vering of any such Foreign Li- quors, shall be Signed by the Hand of the said Officer or Col- lector of the Excise, in the said Port or Place respectively; up- on pain that all such Foreign Li- quors as shall be Landed, put on Shore, or Delivered, contrary to the true intent and meaning hereof, or without the presence of an Officer or Waiter for the Excise, or the value thereof, shall be forfeited and lost, the one moiety to the Kings Maje- sty, and the other moiety to him or them who shall or will Seize, Inform, or Sue for the same, to be recovered of the Importer or Proprietor thereof.

And that no person or persons
whatsoever, bringing any Ex-
ciseable

Excisable Liquors (except Beer, Ale, Syder, Perry, and Metheglin) into any Port or Place of this Realm, by Coast-Cocquet, Transire or Certificate, nor any person or persons to whom the same or any of them shall be consigned, shall Land, or cause any such Excisable Liquors, (except before excepted) to be landed or put on shore, without making or causing due Entry to be made of the same, with the Officer or Officers of the Excise for the time being, appointed to receive and take such Entries within the Port or Place where the same shall be Landed, upon pain in every such Case as aforesaid, to forfeit double the value of the said Liquors Landed or put on Shore contrary to the true intent and meaning hereof.

No Excisable Liquors (except Beer, &c.) coming by Coast-Cocquet, to be landed without Entry

with the Officer of Excise in the Port.

Forfeiture double the value.

Provided also, and be it further Enacted and Ordained by Authority aforesaid, That no Appeal in any Cause of Excise whatsoever shall be admitted, until the Party Appellant shall have first deposited and laid

No Appeal to be admitted till the single Duty be deposited,

and Security
given to
answer the
Fine, &c.

If the ori-
ginal Judg-
ment shall
be reversed
upon the
Appeal,

the single
Duty to be
restored,

and the
Prosecuter
to pay dou-
ble Costs.

down the single Duty of Excise
in the Hands of the Commis-
sioners, Farmers, or Sub Com-
missioners of Excise within
whose Jurisdiction or Division
the said Cause was originally
heard and determined, and have
given Security to the Commis-
sioners of Appeal, or Justice of
the Peace respectively, where
such Cause is to be finally ad-
judged, for all such Fine, For-
feiture and Penalty, as upon
such Hearing and Determina-
tion was adjudged against him;
And that if upon the Hearing
and Determining of any such
Appeal, the said Original Judg-
ment shall happen to be reversed
and made null, then, and in every
such Case, the said Commis-
sioners, Farmers, or Sub Com-
missioners of Excise in whose
hands the said single Duty of
Excise was deposited, shall restore
and deliver back the same, or as
much thereof as shall be adjudg-
ed by the Commissioners of
Appeals, or Justices of the
Peace respectively to the said
Appellant, and the Party origi-
nally prosecuting shall pay him
double

double Costs. But in case the first Judgment shall be affirmed, the Party Appealing shall pay the like Costs unto the Commissioner or Commissioners complained of; Any thing in this Act, or in any other Act or Statute whatsoever to the contrary thereof contained in any wise notwithstanding.

If affirmed,
the Appel-
lant to pay
double
Costs.

And be it further Enacted by Authority aforesaid, That all and every person or persons whatsoever, brewing or making any Beer, whether in a common brew-house, or otherwise for sale, or to convert into Vineger for sale, shall pay for every Barrell of such Vineger-Beer so made and brewed, the several and respective Sums already imposed and set by any the Acts of Excise above mentioned, upon Vineger-Beer brewed by any common Brewer in any common Brew-house; Any thing in the said Acts or either of them to the contrary notwithstanding.

Vineger-
Beer, where
soever
Brewed, or
by whom-
soever, for
sale, or to
convert to
Vineger, to
pay Excise.

It is hereby further Declared, That every Colledge and Hall in either of the Universi-
ties,

Colledges
in Univer-
sities brew-
ing their

own drink,
to pay no
Excise.

ties, which before the Duty of Excise was imposed, did Brew their own Beer and Ale within their own Precincts, and size it out to their respective Members within their own Precincts only, are not liable to the payment of any Duty of Excise for the same, either by this or any the forementioned Acts.

All complaints touching the payment of Excise, shall be determined in the proper County.

Provided also, and be it Enacted, That all Differences, Appeals and Complaints that shall happen and arise between Party and Party, in order to the payment of the Duty of Excise, shall be heard and determined in the proper County, or in the several Ridings and Divisions of Yorkshire and Lincolnshire, where they shall arise, and not elsewhere.

No Officer of the Excise may take Fees for Bonds or Receipts relating thereunto,

And be it further Enacted by the Authority aforesaid, That no Farmer, Commissioner, Sub-Commissioner, or other Officer of Excise, shall directly or indirectly take or receive any Money, Fee, or Reward, for or concerning the taking of any Bond, or giving any Receipt or Note in Writing, relating to the Excise,

cise, to or from any person or persons whatsoever, upon pain that every such person so offending, shall for every such Offence forfeit the Sum of Ten shillings.

upon pain
to forfeit
10 s. for
every such
Offence.

And be it further Enacted by the Authority aforesaid, That the Justices of the Peace, or any two or more of them, or chief Magistrates in the several Counties, Cities, Divisions and Places within England and Wales respectively, shall meet once in every Month in their respective Divisions, or oftner, if there shall be occasion, to hear, determine, and to adjudge all Matters and Offences against this or the aforesaid Acts.

Justices of
the Peace
in their se-
veral Divi-
sions, to
meet once
a month

to deter-
mine mat-
ters of Ex-
cise.

And be it further Enacted by the Authority aforesaid, That one third part of all Fines, Penalties and Forfeitures not herein otherwise disposed, shall be to the Kings Majesty, His Heirs and Successors, and one other third part to the Poor of the Parish where the Offence shall be committed, and the other third part to him that shall Inform and Sue for the same;

Forfeitures
and Penal-
ties how to
be distribu-
ted.

And how
to be reco-
vered.

And that all Fines, Penalties, and Forfeitures for which no Remedy is ordained for recovery thereof by this Act, shall be recovered by Action of Debt, Bill, Plaint or Informations in any Court of Record within such County, City or Corporation where the Offence shall be committed, or by such other ways and means, and in such manner as by the said former Act is directed and appointed.

Appeals
within the
Limits of
the Excise-
Office in
London, to
be brought
within two
months af-
ter judg-
ment.

Provided always, That after the said Third day of Septemb. no Appeal in any Matter or Cause of Excise within the immediate Limits of the chief Office of London, nor within the limits of the present Farm of London, during the continuance of such Farm, shall be admitted, unless the same be brought within two months next after the first Judgment, and notice thereof given or left at the Dwelling-house of the party or parties concerned therein; nor shall any Appeal in any Matter or Cause of Excise in any other County, City, Town or Place, be admitted, unless the same be brought with-
in

Appeals
in other
Counties,
within four
months.

in Four Months after the first Judgment, and notice given as aforesaid; Any thing in this Act to the contrary notwithstanding.

Provided nevertheless, And it is hereby Enacted, That no Commissioner, Farmer, Sub-Commissioner, or other person employed or to be employed in the Farming, Collecting or taking Accompts for the Duty of Excise, do after the first day of September next, take upon him or them any such Office, or proceed in execution of any such Employment, until he or they have first taken the Oaths appointed to be taken by the Act of Parliament, Entituled, A Grant of certain Impositions on Beer, Ale, and other Liquors, for the Increase of His Majesties Revenue during His Life, before the respective persons appointed in the said Act of Parliament, and have entered his Certificate for taking the said Oaths, with the Auditor for Excise, under the Penalty of Fifty pounds for every Month he or they shall so neglect to take the same.

No Commissioner, Farmer, or other Officer of the Excise, to execute any Employment there- in, till sworn,

and Certificate thereof entered with the Auditor, under the Penalty of 50 l. a month.



Anno XV

CAROLI II. Regis.

An Explanatory Act for
Recovery of the Arrears
of Excise.

BE it Declared and Enacted
by the Kings most Excel-
lent Majesty, by and with
the Advice and Consent of the
Lords Spiritual and Tempo-
ral, and of the Commons in this
present Parliament assembled,
and by Authority of the same,
That where any Commissioner,
Sub-Commissioner, Treasu-
rer, and all other Officers which
were heretofore employed in the
Receipt of the Excise, Farmer
or Collector of Excise, which are
and standeth charged with, or ac-
countable for any Duties of
Excise by him or them Recei-
ved, Farmed or Detained, or
any

Where the
Principal
was charge-
able for
Excise. (and

any ways due from the persons before named, or any of them, and not pardoned by the late Act, entituled, An Act of Free and General Pardon, Indempnity and Oblivion, That there, and in such case, all and every the Sureties of such person and persons charged or chargeable as aforesaid, shall be deemed and taken to be liable and answerable according to the nature of their respective Securities; Any doubt or question made touching the Construction of the said late Act of Free and General pardon to the contrary notwithstanding.

not pardoned by the Act of Oblivion).

there the Sureties shall be liable.

And be it further Declared and Enacted by the Authority aforesaid, That where the Commissioners of Excise for the time being, or the major part of them, have issued out any Summons or Warning, which hath been left at the house, or usual place of Residence, or with the Wife, Child, or Menial Servant of any the aforesaid person or persons chargeable or accountable as aforesaid, The same shall be deemed and adjudged a good and sufficient Summons,

Serving of Summons.

and as legal and effectual a notice, as if the same had been actually delivered to the proper hands of such person or persons to whom the same was directed; Any doubt or question thereof made to the contrary notwithstanding.



Anno XVI & XVII

CAROLI II. Regis.

An Additional Act for the
better ordering and col-
lecting the Duty of Ex-
cise.

FOR the better Ordering and
Collecting the Duty of Ex-
cise, Be it Enacted and De-
clared by the Kings most Ex-
cellent Majesty, with the Advice
and Consent of the Lords Spi-
ritual and Temporal, and the
Commons in this present Par-
liament assembled, and by the
Authority of the same, That
from and after the Eighth day
of November, which shall be in
the Year of our Lord, One thou-
sand six hundred sixty and five,
all Farmers of Excise, or any
of them, within the several Cir-
cuits

Farmers of
the Excise
enabled to

exercise the
Powers of
Commissioners
or Sub-
Commissioners;

Except in
the Judicial
part.

cuits and Divisions of their respective Farms, shall and are enabled hereby to exercise and put in execution all such Powers and Authorities which the Commissioners or Sub-Commissioners of Excise are enabled to do and execute by the several Acts and Statutes of Excise, for the Levying, Raising, Receiving, and Managing of the said Revenue of Excise; except the Judicial part of hearing and determining all Breaches and Offences against the Laws of Excise, and of imposing, mitigating, or compounding of Fines or Penalties.



Anno XXII & XXIII

CAROLI II. Regis.

An Act for an Additional
Excise upon Beer, Ale,
and other Liquors.

The Commons assembled in
Parliament, as an Aid to
Your most Excellent Majesty,
whose weighty and urgent Af-
fairs require an extraordinary
Supply towards the Dischar-
ging of Your Majesties great
Debts, have Given and Grant-
ed, and do hereby Give and
Grant unto Your most Excel-
lent Majesty, the several Addi-
tional Rates and Duties of
Excise herein after mentioned;
And do most humbly beseech
Your Majesty, that it may be
Enacted, And be it Enacted by
the Kings most Excellent Ma-
jesty,

Preamble.

The additional Duty to commence,
June 24.
1671.

To continue for six years from the said
24th of
June 1671.

jesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by the Authority of the same, That from and after the Four and twentieth day of June, which shall be in the year of our Lord, One thousand six hundred and seventy one, there shall be throughout Your Majesties Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, Raised, Levied, Collected and Paid unto Your Majesty, Your Heirs and Successors, during the space and term of six years, from the Four and twentieth day of June aforesaid, and no longer, for Beer, Ale, Syder, and other Liquors herein after expressed by way of Excise, over and above all other Duties, Charges, and Impositions by any former Act or Acts Set and Imposed, and in manner and form following; (That is to say)

For

For every Barrel of Beer or Ale of a-
bove Six shillings the Barrel, Brewed The Rates.
by the Common Brewer, or any
other person or persons, who do or
shall sell or tap out Beer or Ale pub-
lickly or privately, to be paid by
the said common Brewer, or by such
other person or persons respectively,
as aforesaid, and so proportionably for
a greater or less quantity, Nine
pence-----9 d.

For every Barrel of Beer or Ale,
of Six shillings the Barrel, or un-
der, Brewed by the common Brew-
er, or any other person or persons
who doth or shall sell or tap out
Beer or Ale publickly or privately,
to be paid by the said common
Brewer, or by such other person
or persons respectively, as a-
foresaid, and so proportionably for
a greater or less quantity, Three
pence-----iii d.

For all Syder and Perry made
and sold by Retail, upon every
Hogshead to be paid by the Re-
tailer thereof, and so proportiona-
bly for a greater or less measure, One
shilling and three pence-----i s. iii d.

For

For all Metheglin or Mead sold, whether by Retail or otherwise, to be paid by the Maker thereof for every Gallon, One half-peny——ob.

For every Barrel of Beer, commonly called Vineger-Beer, brewed or made to be sold, Six pence——vi. d.

For every Gallon of Strong-water or Aqua-vitæ made and sold, to be paid by the Maker thereof, One peny———i. d.

For every Barrel of Beer or Ale Imported from beyond the Seas, and so proportionably for a greater or less quantity, to be paid by the Importers before Landing, Three shillings———iii s.

For every Tun of Syder or Perry Imported from beyond the Seas, and so proportionably for a greater or less quantity, to be paid by the Importer before Landing, Four pounds———iv l.

For every Gallon of Low Wines, of the first Extraction, made of any kind of Imported Wine or Syder,
or

Anno 22 & 23 Caroli II. Regis.

17

or other Materials imported, to be paid by the Maker or Seller, Two pence—————ii d.

For every Gallon of Coffee made and sold, to be paid by the Makers thereof, Two pence—————ii. d.

For every Gallon of Chocolate, Sherbet and Tea, made and sold, to be paid by the Makers thereof, Eight pence—————viii. d.

And be it further Enacted by the Authority aforesaid, That all and every the common Brewers and Retailers of Ale and Beer, and all and every other person and persons liable to, and chargeable with the Payment of any Excise, or new Impost upon Beer, Ale, or other Exciseable Liquors by vertue of any former Law of Excise now in force, shall also be liable to, and charged with the Payment of the Additional Rates and Duties hereby Imposed, which said Additional Rates and Duties shall be Collected, Levied and Paid in the same manner; and the persons liable to,

Persons chargeable by any former Law, likewise liable to pay these Additional Rates.

Defaults of
Entries or
payments,
and other
neglects or
offences,
to be sub-
ject to the
same Penal-
ties and
Forfeitures,
as for Of-
fences com-
mitted a-
gainst any
Law of Ex-
cise.

to, and chargeable with the pay-
ment thereof, shall in case of
neglect or default of Entry or
Payment, or in case of any other
neglect or offence tending to de-
fraud His Majesty, or any of
His Officers, Farmers, or Col-
lectors of the Duties or Rates
hereby Imposed, be also subject
to the like Proceedings, Judg-
ments and Executions, and shall
likewise incur the same Penal-
ties, Fines and Forfeitures, as
he or they, his or their Heirs and
Executors, or Administrators,
should or might have been sub-
ject to, or ought to have incur-
red for the non-payment of any
former Duty of Excise, or for
the like Offence committed a-
gainst any former Law of Excise
now in force.

Provided always, and it is
hereby Declared and Enacted,
That nothing in this Act con-
tained, shall be understood to
give any common Brewer or
Retailer, or other person liable
to, and chargeable with the
Payment of Excise, by vertue
of any former Law now in force,
any

any further or other Allowances for waste by filling or leakage, then by the said former Laws are given; Any thing in this present Act contained to the contrary notwithstanding: Which said Allowances are hereby declared to be Three Barrells in every Three and twenty Barrells of Beer returned by the Gager, whether Strong or Small; And two Barrells in every two and twenty Barrells of Ale returned by the Gager, whether Strong or Small, and so after that Rate, and no more, for a greater or lesser quantity, and are in full Compensation for all such Wastes or other Losses or Damages whatsoever; Any Repetition of the said Allowances in several Acts to the contrary notwithstanding.

Provided also, That it shall and may be lawful to and for the Commissioners and Sub Commissioners of Excise respectively within their Division, and to and for the several and respective Farmers of Excise, within the Limits of their several and respective

The Allowances to the Brewer for waste, to be no other then what are given by the former Laws.

The Commissioners, Sub-Commissioners or Farmers may Compound for this Duty.

pective Farms, to Compound for these new Duties, with all and every person and persons, who by Brewing his or their Beer and Ale contrary to the form of this Statute, shall be liable to pay the new Duties herein before Imposed; and that from time to time, and in such manner and form as may be most for the advantage and improvement of the Receipts thereof; Any thing herein before contained to the contrary notwithstanding.

Forfeitures,
Offences,
and all Ap-
peals, to be
determined
as is ap-
pointed by
former
Laws.

And be it further Enacted by the Authority aforesaid, That all Forfeitures and Offences made and committed against this Act, or any Clause, Article, or Sentence herein contained; And all Appeals shall be heard, and Adjudged, and Determined by such person and persons, and in such manner and form, as the like Forfeitures and Offences against the former Laws of Excise are thereby appointed to be heard and determined, and not otherwise.

And moreover, That all Commissioners and Sub-Commissioners

tioners of Excise, all Commissioners of Appeals, Justices of Peace, Constables, and all other Officers and Ministers whatsoever, shall have, use, and exercise the same Jurisdiction, Power and Authority, whether it be Judicial or Ministerial, for the better Ordering, Collecting, Levying, and Securing the new Duties, and the Additional Rates and Duties hereby Imposed, as he or they could have had, used or exercised, for the better Ordering, Collecting, Levying or Securing any former Rates or Duties of Excise whatsoever.

And it is further Declared and Enacted, That all Fines, Penalties and Forfeitures, which shall be incurred by reason of any Offence committed against this Act, shall be employed, one moiety thereof to the use of the Kings Majesty, His Heirs and Successors; another moiety thereof to him or them that shall or will Inform or Sue for the same.

Fines and forfeitures, to be divided, one moiety to His Majesty, and the other to him that will sue for the same.

Provided nevertheless, That
it

The Justices of the Peace, Commissioners, &c. may mitigate the Fines, &c. where they see cause,

so as the same be not made less then double the Duty, besides Costs.

it shall and may be lawful to and for the Justices of Peace, Commissioners of Excise, or any two of them, or their Sub-Commissioners respectively, from time to time, where they shall see cause, to mitigate, compound, or lessen any Fine, Forfeiture, or Penalty, which shall be incurred by reason of any Offence committed against this Act, or against any other Act of Excise now in force, as they in their Discretions shall think fit; and that every such Mitigation and Payment thereupon made, shall be a sufficient Discharge of such Penalties and Forfeitures to the persons so offending, so as by such Mitigation the same be not made less then double the value of the Duty of Excise, which should or ought to have been paid, besides the reasonable Costs and Charges of such Officer or Officers, or others as were employed therein, to be allowed unto them by the said Justices or Commissioners; Any thing in this Act contained to the contrary notwithstanding.

And

And for the better Levying and Collecting the Duties of Excise upon all such Forrein and Imported Liquors for which Excise ought to be paid, It is further Enacted by the Authority aforesaid, That no such Forrein or Imported Liquors shall be Landed or put on Shore before due Entry be first made thereof with the Officer or Collector appointed for the Excise in the Port or Place where the same shall be Imported, or before the duty of Excise due and payable for the same, shall be fully satisfied and paid; And that every Warrant from any Officer or Officers of the Customs, for the Landing or delivering of any such Forrein Liquors, shall be Signed by the Hand of the said Officer or Collector of the Excise in the said Port or Place respectively, upon pain that all such Forrein Liquors as shall be Landed or put on Shore, or delivered contrary to the true intent and meaning of this Act, or the value thereof, shall be forfeited and lost, one moiety thereof to

Forrein imported Exciseable Liquors not to be landed till Entry made, and the duty paid.

Warrants from the Officers of the Customs for delivering such Forrein Liquors, to be signed by the Collector of Excise.

Liquors delivered contrary to the intent of this Act to be forfeited.

the Kings Majesty, the other moiety to him or them who shall or will Seize, Inform, or Sue for the same, to be recovered of the Importer or Proprietor thereof.

Persons inhabiting in a Market-Town where there is a common Brew-house, may not lend their private Brewing-vessels, or suffer any Ale, Beer or Worts to be brewed therein, other then for their own Families.

And for the better prevention of such Frauds as are daily practised to defeat his Majesty of the duties of Excise which ought to be paid for Ale and Beer, It is further Enacted by the Authority aforesaid, That if any person or persons Inhabiting in any Market-Town, or in any City or Town-Corporate, or Part adjoining to any City or Town-Corporate, where there is or shall be a common Brew-house, having and lawfully using any private Brewing vessels for the Brewing and making of Beer or Ale, to be spent and consumed in his or their private Families, shall permit and suffer any Beer Ale or Worts to be Brewed therein in their respective houses out-houses, or other place thereunto adjoining, other then for their respective Families, Servants, Laborers, or to other person

persons by way of Charity, Hospitality, or Free-gift, or shall lend out any of their Brewing-vessels, other then which are moveable and unfixt, to be made use of by any other person or persons, not being of his or their Family, for the Brewing of Beer or Ale for the use of any other person or persons, then such person or persons, shall forfeit for every such Offence, the Sum of Fifty pounds, to be recovered by Bill, Plaint, or other Information in any Court of Record, and the prosecution of such Action to begin within Six months after the Fact committed, and to be tried within the County where the said Offence is committed, and not elsewhere, where in no Essoin, Protection, or Wager in Law to be allowed: And one moiety of such Forfeiture to be to the Kings most Excellent Majesty, his Heirs, and Successors, and the other moiety to him or them that shall inform and sue for the same.

Not to lend unless upon penalty of 50 l. for lending any Brewing-vessels in any such places, unless such as are moveable and unfixt.

And for the avoiding of Frauds and Deceits by reason of Brewing of Beer, Ale, or

For avoiding Frauds by mixing small Beer

with strong
after the
Gage ta-
ken.

Anno 22 & 23 Caroli II. Regis.

Double the
Duty to be
forfeited
for every
Barrel so
mixt by the
Retailer.

Worts of an extraordinary strength, and afterwards mixing the same with Small Beer, Ale or Worts, after the Gage thereof taken; Be it further Enacted by the Authority aforesaid, That no Retailer of Beer or Ale, shall after the Receipt thereof from the common Brewer, mix any Beer, Ale, or Worts of extraordinary strength, with any Small Beer, Ale, or Worts, in any Vessel or Tub containing Three Gallons or more, upon pain to forfeit for every Barrel so mixt, double the duty of Excise for strong Beer or Ale, and so proportionably for any greater quantity, to be heard, adjudged and determined before the Justices of the Peace, and Commissioners respectively, as is done in other Cases before them, upon breach of the Laws of Excise; and all Forfeitures for the same, shall be Levied, Recovered and Disposed, as by those Laws are directed and appointed. And the said Justices and Commissioners respectively, are hereby empowered and authorized to sum-
mon

mon Evidence for discovery thereof, other then the party or parties accused; And upon refusal or neglect of any person so summoned, to give Evidence when he and they shall be thereunto required, every such person so refusing, shall forfeit and lose for every such offence, any sum of Money not exceeding Forty Shillings, to be Imposed and Levied, recovered and disposed as other Penalties against the said Laws for the better Collecting and Recovering the duty of Excise.

Persons refusing to give Evidence for discovery thereof, to be Fined.

And Provided also, and be it further Enacted, That no Innkeeper, Victualler, or other Retailer of Beer or Ale, shall at any time hereafter, during the continuance of this Act, be sued, impleaded or molested by any Indictment, Information, or popular Action, or otherwise for selling or uttering any Beer or Ale at any other or higher Prices, then the Prices heretofore limited and appointed; Any thing in this Act, or any other Law or Statute to the contrary notwithstanding.

Retailers not to be molested by any Indictments for selling Ale or Beer at higher prices then heretofore appointed.

Provided always, and be it Enacted, That if any person or persons shall at any time be sued or prosecuted for any thing by him or them done in pursuance or execution of this Act, he or they shall and may plead the General Issue, and give this Act in Evidence for their defence; And if upon the Trial, a Verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs be Non-suited, then every such defendant or defendants shall recover his and their double Costs.

No Writ of
Certiorari
to super-
seede Execu-
tion upon
Orders of
the Justi-
ces.

Provided also, and be it Enacted, That no Writ or Writs of Certiorari shall supersede Execution, or other Proceedings upon any Order or Orders made by the Justices aforesaid, in pursuance of this Act, but that Execution and other Proceedings shall and may be had and made thereupon; Any such Writ or Writs, or allowance thereof notwithstanding.

Upon Ex-
portation
beyond
Seas, the
Duty to be
repayed.

Provided always, and be it Enacted, That the Excise of the Liqueurs chargeable and payable by this Act, shall be re-
allowed

allowed and repayed to the Exporter, for such part thereof as shall be Exported as Merchandize, to be sent beyond the Seas; Any thing herein contained to the contrary notwithstanding.

Provided always, and be it Enacted, That this Act, and all the Powers, Matters and Things therein contained, and every of them, shall begin and commence from the Four and twentieth day of June, One thousand six hundred and seventy one, and not sooner; Any Usage or Law to the contrary notwithstanding.



Anno XXII & XXIII

CAROLI II. Regis.

An Act for Exporting of
Beer, Ale, and Mum.

Grounds of
this Act.

For Encou-
ragement
of Tillage
and Manu-
factures.

Any person
may law-
fully Ship
off strong
Ale, strong
Beer or
Mum as
Merchan-
dize,

FOR the Advancement of
Trade, and Encourage-
ment of the Tillage and Manu-
facture of this Realm, Be it En-
acted by the Kings most Excel-
lent Majesty, by and with the
advice and consent of the Lords
Spiritual and Temporal, and
Commons in Parliament as-
sembled, and by authority of the
same, That from and after the
Six and twentieth day of June,
One thousand six hundred seven-
ty one, It shall be lawful for any
person in any Sea-port, or up-
on any Navigable River, to Ex-
port and Ship off, as Merchan-
dize, within any of the usual and
allowed

allowed Ports by Law, and at the common Keys for Exportation, and Lading on Board of Merchandize, or Keys to be appointed for that purpose, and within the usual Hours of Excise for accompt of himself, or any other (to be Exported into Foreign Parts) in the presence of a sworn Tager, or other sworn Officer to be appointed by the Farmers, Commissioners, or Sub Commissioners of His Majesties Excise, upon notice thereof to them given at the Office of Excise, within the Limits whereof the said Ale, Beer, or Hum was Brewed, or the respective Port or Place whence the same shall be Shipped, any sort of Strong Ale, Strong Beer, or Hum, to be spent beyond the Seas, paying Custom for the same, after the Rate of One Shilling for every Tun which shall be Exported in any English or Foreign Vessel, and no more, or other Duty whatsoever: Which said Tager or Officer aforesaid, shall certify the Quantity of the said Beer, Ale, or Hum Shipt off, to the

in the presence of a sworn Officer of the Excise,

paying only 1 s. per Tun Custom, and no other duty whatsoever.

The said Officer to certify the quantity shipt off.

And the
Commis-
sioners, &c.
to repay
the Excise,
deducting
1 s. per Tun
for the Of-
ficers char-
ges.

Commissioners and Officers of
Excise where the Entry thereof
shall be made, who are hereby
required to make allowance, or
repay the Excise of the Beer,
Ale, or Hum so exported unto
the Brewer thereof, deducting
One shilling per Tun for the
Charges of their Officers, and
no more.

The same
not to be
re-landed,

upon pain
of forfei-
ture of the
Goods and
100 l.

And be it further Enacted,
That if any Merchant or Ma-
ster of any Ship or Vessel, or
other person, shall cause or suffer
any of the said Liquors so Shipt
in any Vessel, as Merchandize,
to be unshipt, unladen, and laid
on Land, or put into any other
Ship or Vessel within the King-
dom of England, Dominion of
Wales, or Town of Berwick upon
Tweed, he shall forfeit the same,
and One hundred pounds of
lawful Money of England more,
for every Cask he shall so undu-
ly Land, or put Aboard any
Vessel, to be recovered in any
of His Majesties Courts of
Record, by Information, Bill
or Plaint; The one moiety of
which forfeiture shall be to the
use of our Sovereign Lord the
King,

King, the other moiety to the Informer and Prosecutor.

And to the intent His Majesties Duty of Excise may not be prejudiced for such Beer, Ale, or Hum, as shall be spent on Ship-board, His Majesties Commissioners and Officers of the Customs are hereby required and enjoined to charge every Master of any Ship or Vessel in his Victualling-Bill, with so much Beer, Ale, or Hum, and no more, as such number of Men use to spend in such Voyages; The Excise whereof to be recovered according to the Laws and Rules already established.

The Excise of such Beer, &c. spent on ship-board to be paid.

And be it further Enacted, That the aforesaid Rate of One Shilling the Tun for Beer, Ale, and Hum to be Exported, as aforesaid, shall be levied and paid under such Rules and Penalties, and for such time, and in such manner, as by the Laws of Tonnage and Poundage are Ordained.

The 1 s. per Tun Custom for Exported Beer, to be Levied and payed under such Rules and Penalties as the Tonnage and Poundage.

Provided always, and be it further Enacted by the Authority aforesaid, That no Hum Imported

Provided, no part of the Excise of Import-

ed Mun to
be repaid
upon Ex-
portation.

Anno 22 & 23 Caroli II. Regis.

ported from Foreign parts during the continuance of this Act, shall have any part of the Duty of Custom or Excise paid at the Importation thereof, repaid upon Exportation; Any Law, Statute, or Usage to the contrary in any wise notwithstanding.

Continu-
ance of
this Act.

This Act to continue in force for Six years, from the Twentieth sixth of June, One thousand six hundred seventy one, and from thence to the end of the next Session of Parliament, and no longer.

Anno



Anno XXII & XXIII

CAROLI II. Regis.

An Act for Reveſting the Power of granting Wine-Licences in His Maſteſty, His Heirs and Succeſſors, and for Settling a Recompence on his Royal Highneſs in lieu thereof.

Whereas in and by one Act Recital.
 paſſed this preſent Par-
 liament, in the Fifteenth year
 of His Maſteſties Reign, En-
 tituled, An Act for Settling the Pro-
 fits of the Poſt-Office, and Power of
 Granting Wine-Licences on His
 Royal Highneſs the Duke of York,
 and the Heirs males of his Body;
 It

It is amongst other things En-
acted, That the said Duke of
York, and the Heirs males of
his Body begotten, or to be be-
gotten, should have all and eve-
ry the Powers and Authorities
of Granting Licences to such
person or persons, as he or they
shall think fit to sell and utter by
Retail, all, every, and any
kind of Wine or Wines what-
soever to be drunk or spent, as
well within the House and Hou-
ses, or other place in the Tenure
or Occupation of the Party so
Licensed, as without, in any
City, Town, or other Place
whatsoever, within the King-
dom of England, Dominion of
Wales, and Town of Berwick up-
on Tweed, together with all be-
nefit thereof: And also that the
said Duke and the Heirs males
of his Body begotten, or to be
begotten, should have that moi-
ety of the Forfeiture and Pe-
nalties, which by vertue of a
former Act therein rected, was
given to his Majesty, his
Heirs and Successors: And
therein it was further Provided,
That it should be lawful for the
said

said Duke and the Heirs males of his Body begotten, and to be begotten, to settle any part of the Premises, not exceeding a third part of the clear yearly value above Charges and Repyses, for a Joynture for his or their Wife or Wives; And also to Lease any other part of the said Premises for any number of years, not exceeding One and twenty years, and not exceeding one other third part of the clear yearly value of the Premises, in order to raise Portions for his and their younger Children, as by the said recited Act, amongst other things therein contained, relation being thereunto had, more at large may appear.

And whereas by reason of one other Act passed this present Parliament, in the Twentieth year of His now Majesties Reign, Entituled, An Act for raising Three hundred and ten thousand pounds by an Imposition upon Wines and other Liquors; And one other Act passed this Parliament, in the Two and twentieth year of His now Majesties

Majesties Reign, Entituled,
 An Act for granting unto His Majesty
 an Imposition upon all Wines and
 Vineger, Imported between the
 Four and twentieth day of *June*,
 One thousand six hundred and se-
 venty, and the Four and twentieth
 day of *June*, One thousand six hun-
 dred seventy eight, the **Prices** of
Wines have been much raised,
 and the **Retailers** much discour-
 aged from taking **Licence**:
 Whereupon His Majesty hath
 thought it fit, and most advan-
 tagious for His Service, that
 the Revenue arising by granting
Licences to sell **Wine** by Re-
 tail, should be Vested in His
 Majesty, His Heirs and Suc-
 cessors: And in Compensation
 and full Satisfaction thereof,
 hath agreed to and with His said
 dearest Brother, James Duke of
 York, to Grant and Convey by
 His Letters Patents under the
 Great Seal of England hereafter
 to be made, the yearly Rent or
 yearly sum of Twenty four thou-
 sand pounds, to be issuing out of
 that part of His Majesties Re-
 venue arising from the Excise
 of Beer, Ale, and other Liquors,
 which

24000 l.
 per annum,
 granted by
 Letters Pa-
 tents to
 the Duke of
 York out of
 the Excise,
 in Com-
 pensation
 of the
 Wine-Li-
 cences.

which is settled upon His Majesty, His Heirs and Successors, by vertue of an Act, or reputed Act, made in the Twelfth Year of His Majesties Reign, Entituled, An Act for taking away the Court of Wards and Liveries, and Tenures *in Capite*; and by Knight-service and Purveyance, taken away, and for Settling a Revenue upon His Majesty in lieu thereof; And of another Act past in this Parliament, in the Thirteenth Year of His now Majesties Reign; whereby the last mentioned Act is confirmed: The which said yearly Sum of Twenty four thousand pounds, is to be issuing out of the Excise of Beer, Ale, and other Liquors, arising and growing due unto His Majesty out of all and every the severall Counties and Shires of Buckingham, Essex, Kent, Norfo'k, Suffolk, Berkshire, Bedfordshire, Cambridgeshire, Yorkshire, Hertfordshire, and Somersetshire, to have and to hold the said yearly Rent, or yearly Sum of Twenty four thousand pounds, so Issuing out of the said Counties as aforesaid, from the

The sum to be paid out of the Counties of Bucks, &c.

the four and twentieth day of June, which shall be in the Year of our Lord, One thousand six hundred seventy and two, unto the said James Duke of York, and the Heirs males of his Body begotten, or to be begotten, payable upon the four most usual Feasts in the year: That is to say, Upon the Feasts of St. Michael the Archangel, the Nativity of our Lord Christ, the Annunciation of the blessed Virgin Mary, and the Nativity of St. John the Baptist, by even and equal portions: The first payment to begin and be made at the Feast of St. Michael the Archangel, which shall be in the year of our Lord, One thousand six hundred seventy and two; and with the like Powers for the said Duke, and the Heirs males of his Body begotten, or to be begotten, to make provision for his and their Wives and Children, as the said Duke and the Heirs males of his Body had in the Revenue of the Wine-Licences Settled upon him by the said first recited Act of Parliament: The which said yearly Sum of
Twen-

Twenty four thousand pounds, His Majesty by His Letters of Privy Seal, dated, or, to be dated, on or about the Eight and twentieth day of September, in the Two and twentieth Year of His Majesties Reign, did grant to be paid for two years, to commence from the Four and twentieth day of June, in the Two and twentieth Year of His Majesties Reign, in such manner, and by such Quarterly Payments as is therein mentioned for the payment thereof.

Be it therefore Enacted by the Kings most Excellent Majesty, by and with the advice of the Lords Spiritual and Temporal, and of the Commons in this present Parliament assembled, and by the authority of the same, That the said Revenue of Wine-Licences, with all the Profits thereof, together with all such Estate, Right, Title, and Interest thereof, which was settled upon the said Duke, and the Heirs males of his Body begotten, by the said first recited Act of Parliament, together with all and every the Powers
of

of granting Licences for the Retailing of Wines within the Kingdom of England, Dominion of Wales, and Town of Berwick upon Tweed, and all Benefits, Profits and Advantages of the said Powers, and also all that moiety of the Forfeitures, and all other the Forfeitures and Penalties for retailing Wines without Licence, incurred for any Offence which shall be committed after the Four and twentieth day of June, which shall be in the Year of our Lord, One thousand six hundred and seventy, except as is hereafter in this Act excepted, shall from and after the Four and twentieth day of Jun-, in the Year of our Lord, One thousand six hundred and seventy, be Settled and Vested in his said Majesty, his Heirs and Successors, discharged of all Joyntures and Powers of making Joyntures and Provisions for younger Children made by the said James Duke of York, if any such be, for or notwithstanding any Act, Matter or Thing contained in the said first recited Act, whereby the said
Re-

Revenue is settled upon the said James Duke of York, in manner as aforesaid.

Saving and excepting out of this Act unto the said Duke of York, all that Molety or Moleities of all and every the Forfeitures and Penalties incurred, or to be incurred for Retailing of Wines without Licence before the Four and twentieth day of November, in the Year of our Lord, One thousand six hundred and seventy; And also reserving to the said Duke, all Rents and Arrears of Rents due on or before the Twenty fourth day of June, in the said Year of our Lord, One thousand six hundred and seventy, for the Benefit of the said Duke, with the like power to sue for the same as the said Duke had before the passing of this Act; Any thing therein contained to the contrary notwithstanding.

And be it further Enacted by the Authority aforesaid, That His Majesties Letters Patents under the Great Seal of England, to bear date any time after the first

The said
Letters Pa-
tents En-
acted to be
good in
Law.

first day of November, in the
Two and twentieth Year of His
Majesties Reign, or at any time
hereafter to be made, wherein
and whereby there shall be gran-
ted, or mentioned to be gran-
ted unto the said James Duke of
York, and the Heirs males of
his Body begotten, or to be be-
gotten, the said yearly Rent or
yearly sum of Twenty four
thousand pounds, to be issuing
out of His Majesties Revenue
of Excise of Beer, Ale, and o-
ther Liquors, settled upon His
Majesty, His Heirs and Suc-
cessors, in manner as aforesaid;
And out of the said Counties of
Buckingham, Essex, Kent, Norfolk,
Suffolk, Berks, Bedfordshire, Cam-
bridgeshire, Yorkshire, Hertford-
shire, and Sommerfetshire, liable to
the payment thereof, and to be
paid at such days and times,
and by such Proportions, and
subject to such Powers for ma-
king Joyntures, and Provisi-
ons for younger Childzen of the
said Duke, and of the Heirs
males of his Body begotten, or
to be begotten, as shall be men-
tioned in the said Letters Pa-
tents,

tents, or in any other Letters Patents, or Writings hereafter to be made for the Granting, Conveying, and Settling of the said yearly Rent, or yearly Sum of Twenty four thousand pounds to the said Duke, and to the Heirs males of his Body begotten, or to be begotten, or which shall concern the yearly payment of the said Twenty four thousand pounds unto the said Duke, and the Heirs males of his Body, and also his Majesties Letters of Privy Seal, for payment of Twenty four thousand pounds per annum, during the Two years therein mentioned, shall stand, be good, effectual, and available in the Law, to all Purposes, Constructions, and Intents whatsoever.

And also it is hereby further Enacted, That all and every the Clauses, Articles, Provisions, Reservations, Powers, Limitations and Agreements, to be contained in his said Majesties Letters Patents hereafter to be made, or in any other

ther Letters Patents or Writings hereafter to be made, of, for, or concerning his Majesties conveying & settling of the said yearly sum of Twenty four thousand pounds unto the said Duke of York, and to the Heirs males of his Body begotten, or to be begotten, or of, for, or concerning the yearly or quarterly payments thereof, at such respective times as shall be appointed for the true payment thereof, and every part thereof, shall be, and are hereby Enacted to be good and effectual in Law, according to the tenor and purport thereof, in the said Letters Patents to be expressed; Any Nil-recital or Non-recital, Omission, or other Defect or Imperfection in the said Letters Patents or Writings made, or hereafter to be made, of, for, or concerning the granting of the said yearly Rent, or yearly sum of Twenty four thousand pounds unto the said Duke, and to the Heirs males of his Body begotten, or to be begotten, in any wise notwithstanding.

Provided always, and it is hereby further Enacted and Declared, That the said yearly Rent, or yearly Sum of Twenty four thousand pounds, shall be paid unto the said Duke of York, and to the Heirs Males of his Body begotten, or to be begotten, at the said four usual Feasts of the year, by and from the immediate hands of all and every the Farmers, Commissioners, Sub-Commissioners, Receivers, or Collectors for the time being, of the said Revenue arising from the said Excise of Beer, Ale, and other Liquors, in all and every the said Counties, or of any other person or persons who shall receive the said Revenue of the said Counties, before the same be paid into the Receipt of His Majesties Exchequer, without any Abatement, Deduction, or Defalcations whatsoever, for, or by reason of the payment of the same; And that the Acquittance of the said Duke, or of the Heirs Males of his Body, or of his or their Receiver, shall be a sufficient Discharge, to all intents and

The said
 24,000 l.
 per annum
 to be paid
 by the
 Farmers,
 Commis-
 sioners, and
 Sub-Com-
 missioners
 of Excise of
 the said
 Counties,
 to the
 Duke and
 his Heirs,
 before it be
 paid into
 the Exche-
 quer.

The Receipt
 of the said
 Duke or
 his Heirs
 &c. to be
 their Dis-
 charge.

purposes whatsoever, for the true payment thereof; Any Contract, Covenant, or other Matter or Thing made, or to be made to the contrary in any wise notwithstanding.

And it is also hereby further Enacted and Declared, That the said yearly Rent, or yearly Sum of Twenty four thousand pounds, shall be satisfied and paid unto the said Duke of York, and to the Heirs Males of his Body begotten, or to be begotten, or to his or their Receiver General for the time being, at the said four usual Feasts of St. Michael the Archangel, the Nativity of our Lord Christ, the Annunciation of the Blessed Virgin Mary, and the Nativity of St. John Baptist, by equal portions, without paying or allowing any Fees or other Abatement whatsoever, either in the said Court of Exchequer, or to any Officers of the said Court, or elsewhere, upon payment of the said yearly Sum of Twenty four thousand pounds, or upon payment of any part thereof.

And if the said Farmers, Commissioners,

missioners, Sub-Commissioners, Receivers, Collectors, or such other person or persons which shall receive the said Duty of the said Counties for the time being, or any of them, shall refuse or neglect to pay the said Twenty four thousand pounds per annum, or any part thereof, to the said Duke, and the Heirs Males of his Body begotten, or to be begotten, That then the said Duke, and the Heirs Males of his Body begotten, or to be begotten, may Sue, Prosecute, and Implead the said Farmers, Commissioners, Sub-Commissioners, Receivers, Collectors, or such other person or persons, as shall receive the said Duty of the said Counties, or any of them, and all or any of their Securities, by Bill, Plaint, Action of Debt or Information, either in His Majesties Name, or in his or their own Names, and shall and may Recover, have Judgment and Executions thereupon against the said Farmers, Commissioners, Sub-Commissioners, Receivers, Collectors, or such other person or persons as

The said Farmers, &c. of the Excise, suitable for the said annual Sum, or any part of it behind.

shall receive the said Duty in the said Counties, their Securities or any of them; their Executors or Administrators.

Provided always, That no person or persons shall be Sued, Prosecuted, Impleaded, or Compelled for the selling and uttering of Wines by Retail without Licence, before the said Four and twentieth day of November, in the Two and twentieth year of His Majesties Reign, or for any the herein before Excepted Penalties and Forfeitures therefore incurred, unless such person or persons already have been, or shall be Sued, Prosecuted and Impleaded by some Action of Debt, Bill, Plaint, or Information to be therefore commenced or exhibited before the Fourteenth day of February, which shall be in the year of our Lord, One thousand six hundred seventy two; Any thing before contained to the contrary notwithstanding.



Anno XXII

CAROL I II. Regis.

An Act for settling the Imposition
on Brandy.

Whereas by two Acts made
in the Twelfth year of his
Majesties Reign, and confirmed
by this present Parliament,
there was laid upon every Gal-
lon of Spirits, made of any kind
of Wine or Sider Imported, the
Rate and Duty of Four pence,
namely, by each of the said Acts
Two pence; And upon every
Gallon of Strong-water per-
fectly made, Imported from be-
yond the Seas, the rate and duty
of Eight pence; And whereas
some doubts have been made and
raised concerning a certain Li-
quor Imported from beyond the
Seas, called Brandy, whether the
same should pay the rate and du-
ty laid by the said Acts upon Spi-
rits made of any kind of Wine
or Sider Imported, or the Rate

Grounds of
the Act.

and Duty thereby laid upon Strong-water perfectly made, Imported from beyond the seas:

Brandy, a
Strong-wa-
ter perfect-
ly made.

And being
Imported
from be-
yond the
seas liable
to 8 d. per
gallon.

Be it therefore Declared by the Kings most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons in this present Parliament assembled, and by authority of the same, That the said Liquor called Brandy, was at the time of making and confirming the said Acts; and is a Strong-water perfectly made, and being Imported from beyond the Seas, was, and is charged and chargeable in and by the said Acts, with the Rate and Duty of Eight pence per Gallon, set and imposed in and by both the said Acts upon Strong-water perfectly made, Imported from beyond the seas, and was not, nor is not chargeable with the Rate and Duty of Four pence only per Gallon, by the said Acts set and imposed upon Spirits made of Wine or Sider Imported.

Provided always, and it is hereby Enacted, That in regard it doth not appear that the Rate
or

or Duty of Eight pence per Gallon, was by his Majesties Commissioners, Farmers, or other Officers, in that behalf claimed or demanded by vertue of the said Acts before the first day of November, in the year of our Lord, One thousand six hundred sixty and six, That no person or persons who have Imported any Brandies before that time, shall be charged or chargeable with any more then the rate and duty of Four pence per Gallon, for any of the said Liquor called Brandy, Imported from beyond the seas, before the said first day of November, in the year of our Lord, One thousand six hundred sixty and six; Any thing in the said Acts, or in this present Act to the contrary notwithstanding.

Provided always, and be it further Enacted, That no penalty inflicted by the two aforesaid, or any other Act or Acts of Parliament for non-payment of the said Duties since the first day of November, One thousand six hundred sixty and six, shall be Levied upon any person now in arrear, until the said person so in arrear,

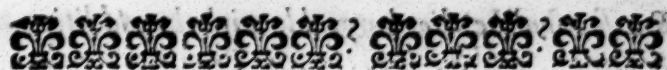
Provided, that for any Imported before November, 1. 1666. the Importer shall be charged but with 4 d. per gallon.

And that persons in arrear for the Duty of Brandy Imported since Nov. 1. 1666. shall incur no penalty for non-payment, if they shall pay, or secure the

payment of
the said ar-
rear, with-
in three
moneths
after de-
mand.

shall upon demand to be made af-
ter the passing of this Act, refuse
to pay the said Duties, or to se-
cure the same to be paid within
Three months after such De-
mand; and upon such payment
or security given, all former
Bonds or Obligations given for
the payment of the four-pences
formerly in Controversie, shall
be delivered up by the several
person or persons in whose custo-
dy the same, or any of them are;
And that no Jury shall be subject
to any Attaint by reason of any
Verdict heretofore by them given
concerning any matter relating
to this or any of the aforesaid
Acts.

A N



A N
ABRIDGEMENT
O F
The foregoing ACTS.

A.
Action.

Action of Debt may be brought in any Court in the proper County, for Recovery of the Forfeitures upon the Act of 15 Car. 2. Page 104.

In an Action brought against any person for any thing done in pursuance of the Acts of Excise, the Defendant may plead the General Issue, and give the Acts in Evidence. 26, 71, 126.

And if the Verdict be for the Defendant, or the Plaintiff be Nonsuited, the Defendant shall have double Costs. ibid.

Additional Excise.

Given to the King for Six years, from June 24. 1671. by Act of the 22 and 23 of Car. 2. 112.

What the Rates of the Additional Excise are.

113, 114, 115.

All persons chargeable with the former Rates of
H 5 *-Excise,*

An Abridgement of

Excise, shall be also chargeable with the Additional Duties, and liable to the like Penalties for non-payment, &c. 115, 116.

All offences in relation to the Additional Excise, shall be adjudged by the same persons, and in the same manner as Offences against the former Laws of Excise are directed to be adjudged. 118.

The Act for the Additional Excise to continue for Six years, from June 26. 1671. and from thence to the end of the next Session of Parliament, and no longer. 132.

Ale and Beer.

Ale and Beer of above 6 s. the Barrel, pays Excise, for every Barrel 3s. 3. d. in the whole. 3, 48, 113.

Ale and Beer of 6 s. the Barrel, or under, pays Excise for every Barrel 9 d in the whole. ib.

Ale or Beer imported, the Excise thereof is 9 s. the Barrel, in the whole. 4, 49, 114.

Ale and Beer by what measure to be gaged. 11, 56.

Ale and Beer to be sold at the usual Rates, and no more; saving, that the common Brewer may receive the Excise over and above. 11, 57.

Allowances.

Allowance for waste, &c. shall be made to the common Brewer, not selling by retail, viz. 3 Barrels in every 23 of Beer, and 2 Barrels in every 22 of Ale returned by the Gager. 12, 57, 117.

The said Allowances forfeitable for 6 moneths after

the foregoing Acts.

after conviction of a false Entry, 13, 58.

Allowances upon the Additional Duties, to be the same (and no other) as upon the former Duties. 117.

Alteration of Brewing-vessels.

Alteration or enlarging of any Tun, Butt, &c. and making use thereof without notice given, how punishable. 77, 78.

Appeal:

Appeals made from the chief Commissioners of Excise in London, shall be determined by the Commissioners of Appeals and regulating the Excise. 18, 63, 118.

Appeals from judgments given by the Sub-Commissioners of Excise, shall be determined by the Justices of the Peace, at the next Quarter Sessions, whose judgment shall be final. 19, 64, 65, 118, 119.

If upon Appeal the Original judgment shall be reversed, the original Prosecutor shall pay double Costs to the Appellant: And the single Duties deposited (or so much thereof as the Judges in that Appeal shall adjudge) shall be restored. 100, 101.

If judgment upon such Appeal be affirmed, the Appellant shall pay like Costs. *ibid.*

No Appeal shall be admitted till the Appellant have first deposited the single duty in the hands, &c. and have given security for the payment of such Fine, &c. as was adjudged against him. 99, 100.

No Appeal to be admitted from any judgment given:

An Abridgment of

given within the immediate limits of the chief Office of Excise in London, unless brought within two months after Judgment given, and notice to the party concerned; nor in any other County, unless brought within four months after Judgment and notice.

104, 105.

Aqua-vitæ, or Strong-waters made and sold; the Excise thereof 3 d. the gallon 4, 49, 114.

Arrears.

Where the Principal was charged with Arrears of Excise, not pardoned by the Act of Oblivion, there the Sureties shall be liable according to the nature of their Securities.

Artists.

Two able Artists shall be appointed (the one by the King or his Commissioners, &c. and the other by the Brewers of the place) who upon Oath shall take and compute the just Contents of all Tuns and other Brewing-vessels, and give one Copy to the Commissioners, &c. and another to the Brewer.

84, 85.

Such computation to be according to the Measures mentioned in the former Acts. *ibid.*

B.

Barrel.

Six and thirty gallons shall be accounted a barrel of Beer, and two and thirty a barrel of Ale. 11, 46. *vide* Gallon.

Brandy, *vide* Strong-waters.

Beer.

the foregoing Acts.

Beer.

What duty it pays, vide Ale.

Beer vocat. Vinegar-Beer, the Excise thereof
1 s. 6 d. the barrel. 4, 49, 114.

If brewed for sale, or to be converted to Vinegar
for sale. 101.

Beer or Ale Imported, the Excise thereof 9 s. the
barrel. 4, 49, 114.

Beer and Ale sold in Fairs by persons not usual
Brewers or Retailers, the Excise thereof to be paid
before selling any part thereof 14, 59.

And if paid, the seller to stand discharged of all
Penalties before-mentioned. *ibid.*

No Beer or Ale to be delivered by the Brewer to
any Retailer, until the Excise be paid to him by the
said Retailer. 13, 59

Brewers.

No Beer or Ale shall be delivered by the Brewer
to the Retailer, till the Excise be paid to him by
the said Retailer. 13, 59.

Brewers and none else may take the Excise (for
the Beer and Ale they sell) above the usual Rates.
12, 57.

Common Brewers (not selling by retail) shall
have Allowances. vide Allowances.

Brewing-vessels.

No new Brewing-vessels to be erected & made use
of, nor any old ones to be altered or enlarged, with-
out Notice first given to the next Office of Excise,
or

An Abridgement of

or to the Commissioners, &c. upon pain to forfeit
50 l. a Vessel. 77.

The Forfeitures to be as well upon the Brewer
himself, as any other person in whose house it shall
be found. *ibid.*

And the Brewing-vessel it self, with all the
drink found therein, shall be taken up and seized
for the use of the poor. *ibid.*

Brewing-vessels, the contents how and by whom
to be computed, *vide Artists.*

Brewing-vessels, and Vensils in the Brewhouse,
(by whomsoever claimed) liable to Debts and Du-
ties of Excise. 92, 93.

Bribes.

Bribes not to be given to, or taken by any Gager
to make any false return, &c. under the forfeiture
of 10 l. a piece, both by the giver and the taker.
36, 97.

C.

Certiorari.

NO Certiorari to supersede Execution of
any Order of the Justices, in pursuance of
the Acts of Excise. 26, 72, 126.

Coffee.

Coffee made and sold, the Excise thereof 10 d.
per gallon, payable by the Maker. 55, 50, 115.

Chocolate.

the foregoing Acts.

Chocolate.

Chocolate, Sherbet and Tee, the Excise thereof
2 s. per gallon, payable by the maker. 15, 50, 115.

No Chocolate, Caffee, Sherbet or Tee, to be sold
without Licence, upon pain to forfeit 5 s. a month.

94, 95.

Colledges.

Colledges and Halls in the Universities brewing
their own drink, not liable to Excise. 101, 102.

Commissioners, and Sub-Commissioners
of Excise.

Chief Commissioners and Governors of the Ex-
cise may sit within London, or any place within
ten miles thereof. 23, 68.

Commissioners and Sub-commissioners of Excise,
to be nominated and appointed by His Majesty.
22, 24, 68, 70.

The chief Commissioners of Excise shall pay all
moneys received by vertue of the Acts of Excise,
into the Exchequer. 25, 71.

In what places the chief Commissioners of Excise
have power of Judicature, and in what places and
cases the Sub-Commissioners. vide Forfeitures.

No Commissioner or Sub-Commissioner of Ex-
cise, shall be capable to become a Farmer of the
Excise, either by himself, or any other person or
persons in trust for him, directly or indirectly, nor
any Farmer to be a Commissioner or Sub-Commis-
sioner. 79, 80.

A

An Abridgement of

A Commissioner of Excise becoming a Farmer, shall lose the benefit of his Farm. 80.

And all Acts done by any such Commissioners, either by themselves, or joyntly with any others that are not Farmers, shall be void in Law. 81.

And all persons molested by authority of any such Commissioner, may bring his Action at Law, and recover Damages. *ibid.*

And all Letters Patents enabling any Farmer to be a Commissioner or Sub-Commissioner of Excise, shall be utterly void, and of none effect. 82.

No Commissioner, Sub-commissioner, or Farmer of the Excise, shall act or execute any thing as a Justice of the Peace in matters of the Excise. 85.

And all things acted or executed by such, shall be utterly void. *ibid.*

No Commissioner, Sub-commissioner, Farmer, or other Officer of the Excise, shall act in any such employment till duly sworn, as by the Acts of Excise is directed; nor before Certificate of his Oath be entred with the Auditor of the Excise, under the penalty of 50 l. a month, for neglecting to be sworn. 105.

Composition.

Commissioners and Sub-commissioners of Excise may compound for the Duty with Retailers of any the Liquors Exciseable. 15, 60, 117, 118.

No Compounder for the Excise shall brew for any other Brewer or Retailer, without giving notice to the Commissioners, &c. of the quantity and quality intended to be Brewed, and for whom,
upon

the foregoing Acts.

upon pain both parties to forfeit 5 l. apiece.
93,94.

Complaints.

Complaints, Appeals, &c. concerning the Excise, shall be heard in the proper County. 102.

Costs.

Double Costs in Actions and Appeals relating to the Excise, in what cases to be recovered. 26,
71,83,101,126.

D.

Distress.

PEnalties and Forfeitures upon the Acts of Excise 12 Car. 2. adjudged by Justices of the Peace, Commissioners or Sub-commissioners, to be levied by Distress upon the Offenders Goods and Chattels. 20,65,66.

The Distress to be sold, if not redeemed within fourteen days. ibid.

And for want of sufficient Distress, the party to be imprisoned till satisfaction made.

E.

Entries.

TRue and particular Entries shall be made at the Office of Excise, of all Exciseable Liquors. viz.

By

An Abridgement of

By the common Brewer once in every week, upon pain to forfeit for every omission, fifteen pounds.

5, 6, 51, 52, 115.

By the Inn-keeper once a moneth, upon pain to forfeit for every omission, ten pounds. *ibid.*

By all other Retailers once a moneth, upon pain to forfeit for every omission, fourty shillings. *ibid.*

Provided that no common Brewer shall be prosecuted for any mis-entry, or short entry, if he shall rectifie his Entry according to the Gagers return, within one week after he hath received a copy of the said Return, or otherwise discharge himself. 84.

Persons living in a Market-town, shall not be compelled to go out of that Town to make Entry or payment of the Duty. 7, 8, 53.

No persons living out of a Market-town, to go to any other place then the next Market-town in the same County, to enter or pay, &c. *ibid.*

Entry or payment tendred at the proper Market-town, upon the Market-day, and proof made thereof, and no Office of Excise there kept; in such case the party is not liable to any penalty for non-entry or non-payment afterwards. 89.

Evidence.

Upon what Evidence Penalties and Offences against the Acts of Excise, 12 Car. 2. shall be adjudged. *vide Forfeitures.*

The Acts of Excise may be given in Evidence upon the General Issue pleaded, by any person sued for doing any thing by vertue of the said Acts. *vide Action.*

Exportation.

the foregoing Acts.

Exportation.

Upon Exportation of any the Liquors Exciseable for Merchandise, the Exporter to be repayed the Duty. 126.

Except for Mum Imported, and afterwards Exported again. 132.

Any Merchant may Export by way of Merchandize, Strong Beer, Ale or Mum made in England, paying only 12 d. per Tun Custom, and no other Duty. 129.

And the Commissioners of Excise are to repay the Excise of such Exported Drink to the Brewer, deducting only 12 d. per Tun, for the Officer that sees it Ship'd off. 130.

If any such Drinks Ship'd off to be exported, shall be afterwards re-landed, or put into any other Ship, the Proprietor shall forfeit the Goods, and 100 l. recoverable in any Court of Record. ibid.

Officers of the Customs to charge the Master of the Vessel in his Victualling Bill with the usual quantity that such a number of men as he carries may spend on Board; and for so much the Excise to be paid. 131.

The 12 d. per Tun Custom for such Exported Drink, to be levyed and paid under the Rules of the Tonnage and Poundage. ibid.

F.

Fairs.

THe Excise of Beer and Ale sold in Fairs by persons not being usual Brewers or Retailers,

An Abridgement of

ers shall be paid before uttering or selling any of the drink. 14, 159.

And the persons so paying, to be free from all forfeitures. *ibid.*

Farms and Farmers of Excise.

The Duties of Excise, or any of them, may be lett to Farm by the Lord Treasurer, &c. 15, 16, 61.

Such Farm not to exceed three years. 16, 61.

Contracts made by the Lord Treasurer, &c. touching Farming of the Excise, to be good and effectual in Law to all intents and purposes. *ibid.*

Provided, no Treaty touching any Farm of the Excise of Beer or Ale, to be within six months after the commencement of the Acts of Excise, but with persons nominated and appointed by the Justices of the Peace of the respective Countys at their quarter Sessions, and they to have the first refusal. 16, 17, 62.

And no Farm to be Lett to any others under the Rate it shall be tendred at, to, and refused by the persons so recommended by the Justices. 17, 63.

Farmers not to be Commissioners or Sub-commissioners of Excise, Etc contra, *vid.* Commissioners.

Farmers may not act as Justices of the Peace. *vide* Commissioners.

Farmers of Excise in their several Circuits may exercise all the powers of Commissioners, or Sub-Commissioners, except the judicial power and mitigating of Fines. 110.

Fees.

the foregoing Acts.

Fees.

No Fees shall be taken by any Officer of the Excise for any Bond, or other Writing relating to the Excise, upon pain to forfeit for every offence 10 s.

102.

Fines and Forfeitures.

Forfeitures and offences against the Acts of Excise, 12 Car. 2. committed within the immediate limits of the chief Office of Excise in London, to be adjudged by the chief Commissioners of Excise, (or Commissioners of Appeals, in case of Appeal) and not otherwise.

17, 18, 63.

Committed in any other County or Place, to be adjudged by any two or more Justices of the Peace, near residing to the place of the Fact; and in case of their neglect by the space of fourteen days, then by the Sub-commissioners of the County or Place.

18, 19, 64.

And the Party grieved by Judgment of the Sub-commissioners, may appeal to the Justices at the next quarter Sessions, whose Judgment shall be final. vide Appeals.

Forfeitures and Penalties adjudged, how to be levied.

19, 20, 65, 66.

Forfeitures and Penalties may be mitigated by the Justices of the Peace, Commissioners or Sub-commissioners respectively, at their discretion, so as they be not thereby made less than double the value of the Duty, and reasonable Costs. 20, 21,

66, 67, 120.

Forfeitures

An Abridgement of

Forfeitures and offences against the Act 15 Car. 2. for which no special remedy is thereby appointed for recovery thereof, shall be recovered by Action of Debt, Bill, &c. within the County, or by such other means as in the former Acts. 104.

Forfeitures and Fines upon the Acts 12 Car. 2. (all necessary Charges first deducted) shall be employed, three fourth parts to the King, and one fourth part to the Informer. 21, 22, 67.

Forfeitures upon the Act 15 Car. 2. (not therein otherwise disposed of) shall be, one third part to the King, one other to the poor of the Parish, and the other third part to the Informer. 103.

Forfeitures upon the Act 22 & 23 Car. 2. shall be one Moyety to the King, and the other to the Informant.

Foreign Liquors.

No Foreign Exciseable Liquors shall be Landed before a due Entry made with the Officer of Excise in the Port, and payment of the Duty, nor without Warrant signed by the said Officer. 50, 98, 121.

Upon pain of Forfeiture of the Goods, or the value, to be recovered of the Importer or Proprietor, the one Moyety to the King, and the other to the Informant. *ibid.*

G.

Gagers.

Gagers shall be constituted by the Commissioners and Sub-Commissioners of the Excise in their respective Circuits. 8, 53.

Which

the foregoing Acts.

Which Gagers shall have power to enter, as well by night as by day, (and if by night, then in the presence of a Constable, or other such Officer) into all places belonging to persons chargeable with Excise. 8, 53, 54.

And to Gage all Brewing-vessels, and to take account of Exciseable Liquors therein, and to make return thereof to the Commissioners, &c. in writing, leaving a Copy thereof with the Brewer or Maker. 9, 54.

Gagers returns shall be a charge upon the Brewer or Retailer. 9, 55.

Gager, not being permitted to enter or take such account, shall forbid the Brewer or Retailer to sell or deliver out any the said Liquors. 10, 55.

If the person so forbidden, shall after such warning given, sell or deliver out any the said Liquors, before payment of the duty, he shall forfeit 15 l. besides double the value of the said duty. 10, 55, 56.

Gagers shall Weekly deliver to the common Brewer, or to some of his servants at his house, a true Copy under their Hands of the Return they charge him with, upon pain to forfeit 40 s. for every neglect. 83, 84.

The true Gage or Contents of all Tuns and other Brewing-vessels, how to be adjusted and accompted. vide Artists.

Gallon.

Thirty six Gallons according to the Exchequer-quart, shall be reckoned and returned for a Barrel of Beer, and thirty two Gallons for a Barrel of Ale.

11, 56, 57.
The

An Abridgement of

*The Wine-gallon to be the Measure of all other
Exciseable Liquors.* ibid.

H.

Hours.

Office-hours. vide Office.

*Statute-Hours for carrying out Drink, by
the Barrel, or selling by the Gallon, by the common
Brewer.* 90.

*Carrying out, or selling otherwise then between
the said hours, the forfeiture of 20 s. for every
Barrel.* ibid.

Hiding.

*Hiding, or conveying away Beer, Ale or Worts
ungaged, from the view of the Gager ; the forfei-
ture thereof is 20 s. a Barrel.* 91, 92.

I.

Imported Liquors, vide Foreign.

Justices of the Peace.

THeir power of hearing and determining offen-
ces against the Acts of Excise. vide For-
feitures.

*The Justices of the Peace in their respective di-
visions, shall meet once in every moneth, to hear and
determine offences against the Acts of Excise.* 103.

*Justices of the Peace, before whom any Officer of
the Excise shall be sworn, shall certifie the same to
the next quarter Sessions to be recorded.* 24, 69.

The

the foregoing Acts.

The powers of a Justice of the Peace not to be executed by any Commissioner, Sub-commissioner, or Farmer of the Excise, nor by any Brewer or Inn-keeper in matters of the Excise.

85.

L.

Liquors Exciseable.

W*hich they are, vide the several Schedules*
3, 4, 5, 48, 49, 50, 113, 114, 115.

No Exciseable Liquors (except Beer, Ale, Sider, Perry and Metheglin) coming to any Port by Coast-Cocquet, Transire or Certificate, shall be landed without entry thereof made with the Officer of the Excise in the Port, upon pain to forfeit double the value of the Liquors.

99.

M.

Mead, or Metheglin.

T*He Excise payable by the Retailer, three half pence the gallon.*

4, 49, 114.

Measure.

The Measure of Beer and Ale, as to payment of the Excise, shall be taken according to the Standard of the Ale-quart in the Exchequer, four whereof shall make the gallon.

11, 56.

Mitigation.

Mitigation of Fines, Forfeitures and Penalties, by whom, and how far to be made. vide Forfeitures.

I

Mixtures.

An Abridgement of Mixtures.

If any Brewer, &c. shall convert small drink into strong by mixture, &c. after the Gage taken, and shall sell or carry out the same, or any part thereof, without giving notice to the same Gager or Gagers, of the quantity, &c. mingled and converted, he shall forfeit 20 s. for every Barreh. 91,92.

No Retailer of Beer or Ale, shall after the receiving of his drink from the Brewer, mix strong and small together, in any vessel of three Gallons or more, upon pain to forfeit double the value of the Duty of strong. 123,124.

N.

Non-payment.

E*Very common Brewer, who shall not pay and clear off the Duty within a week after the time he made, or ought to have made his entry, shall forfeit double the value of the Duty.* 7,52,115.

And every Retailer, who shall not pay and clear off within a moneth next after the time limited for his Entry, shall also forfeit double the Duty. *ibid.*

O.

Oa h.

N*O persons shall be capable of acting in any Office of Excise, till they shall have taken the Oaths of Allegiance and Supremacy, and the Oath of their Office, in the Acts prescribed, before two Justices*

the foregoing Acts.

Justices of the Peace of the County, or a Baron of the Exchequer. 23, 69.

The Justices before whom the said Oaths are taken, shall certify the taking to the next quarter Sessions, to be Recorded. 24, 69.

Penalty for acting unsworn, 50 l. per month. 105.

Form of the Oath prescribed, to be taken by all Commissioners and other Officers of the Excise, mutatis mutandis. ibid.

Office.

There shall be one principal head Office of Excise kept in London, or within ten miles thereof, to which all other Offices of Excise shall be subject and accomptable. 22, 68.

The said head Office to be managed by Commissioners to be appointed by the King, and they to be stiled Commissioners and Governours of the Excise. 23, 68.

London, Westminster, Southwark, and all places within the weekly Bills of Mortality, to be subject to the head Office in London. 24, 69.

The King from time to time to appoint such and so many subordinate Commissioners and Officers in every other County, &c. as he shall think fit. ibid.

Every Office of Excise shall be kept open from 8 to 12. in the forenoon; and from 2 to 5 of the Clock in the afternoon. 25, 70, 88.

An Office of Excise shall be kept in every Market-town upon every Market-day, upon pain that the party neglecting shall forfeit 10 l. for every Market-day it shall be neglected. 88.

An Abridgment of

If no Office be kept, the party that shall come to such Market-town, and there tender his Entry of Payment, shall not be liable to any penalty for that omission of entry or payment.

89.

Offendors, vide Forfeitures.

P.

Penalties, vide Forfeitures.

Perry, vide Syder.

Private Persons.

I*F any Private Persons living in, or near a Market-town where there is a common Brew-house, shall permit any Brewing in his house, other then for his own Family, Servants, Labourers, or for persons by way of Charity, Hospitality or Free-gift, he shall forfeit 50l. for every such offence.*

122.

This penalty to be recovered by Bill, Plaint, or Information in any Court of Record, but to be tryed in the same County, and the Action to be brought within six moneths.

123.

R.

Rates of Excise.

R*ates given to the King for term of his natural life.*

2.

Rates given to the Crown in lieu of the Court of Wards, &c.

48.

Additional Rates given towards the discharge of His Majesties Debts, for six years only (from the 24 of June, 1671.)

113.

Re-

the foregoing Acts.

Retailers.

Retailers of Beer or Ale, during the continuance of the additional Excise, shall not be Sued or En-dicted for selling Drink at higher prizes then the Law allows. 125.

S.

Sherbet, *vide* Chocolate.

Spirits and Strong-waters.

Strong-waters, or Aqua vitæ, made and sold, the maker to pay 3 d. the Gallon. 4, 49, 114.

Spirits made of Wine, or Syder Imported, the Excise 4 d. per Gallon. 4, 50.

Strong-waters perfectly made, Imported, the Ex-cise 8 d. per Gallon. *ibid.*

Store-house.

No private or concealed Store-house, or other place, shall be made use of by any Brewer, &c. for the laying of Beer or Ale in Casks, without giving notice thereof to the Officers of Excise, upon pain to forfeit 50 l. for the same. 78.

And every other person in whose occupation the house or place is, wherein any such concealed Store-house shall be found, shall also forfeit 50 l. for the same. *ibid.*

Strong-waters.

And by a subsequent Act (made 22 Car. 2. for the settling of certain doubts that had been moved touching Brandy Imported;) the said Liquor called Brandy, is declared to be a Strong-water perfectly made, and chargeable with 8 d. per Gallon, 150.

An Abridgement of

Provided, That for any of the said Liquor that had been Imported before the first of Nov. 1666. no person should be charged or chargeable with any more then 4 d. per Gallon. 151.

And that as to any the said Liquor that had been Imported after the said first of Nov. 1666. and before the making of the said Declarative Act, no penalty inflicted by the former Acts for non-payment of the said Duty, should be inflicted upon any person then in arrear, that should pay or secure the said arrear to be paid within three moneths after demand. 152.

Sider.

Sider and Perry, native, sold by Retail, the Retailer to pay 3 s. 9 d. the Hogshead. 3, 49, 113.

Sider and Perry, native, the Excise 4l. 10s, the Tun. 4, 50, 113.

Summons.

Summons left at the house of the party, or with his wife, child, or menial servant, shall be accounted a good summons.

Any person, other then the party accused, may be summoned to give evidence in the case of an unlawful mixture of drink, by a Retailer. 125.

T. Tea,

the foregoing Acts.

T.

Tea, *vide* Chocolate.

Times limited for payment of the Duty. *vide*
Non-payment.

Tuns or Fats. *vide* Brewing-vessels.

V.

Vineger-Beer, *vide* Beer.

W.

Warrants.

Warrants from the Officers of the Customs,
for delivering of Foreign Imported Li-
quors Exciseable, shall be signed by the Collector of
the Excise, upon pain (if not) that the Goods be
forfeited, or the value. 98, 121.

Wine-licences.

The power of granting them, (formerly settled in
the Duke of York) revested in the King, his Heirs
and Successors. 139.

Saving to the Duke the Mayety of all Fines, For-
feitures, &c. incurred before the 24 of Novemb.
1670. And all Rents and Arrears of Rent due
before the 24 of June, 1670. 141.

And His Majesties Letters Patents therein men-
tioned, (for the granting of 24000 l. per annum,
to the Duke, and the Heirs males of his Body, out
of the Excise, in compensation of the Wine-licences)
enacted to be good in Law.

The Excise of the Counties of Bucks, Essex,
Kent, Norfolk, Suffolk, Berks, Bedford, Cam-
bridge,

An Abridgement of

bridge, Yorkshire, Hertford and Somerset,
charged with the said 24000 l. per an. 137,142.

The same to be paid by the immediate hands of
the Commissioners, Farmers, &c. before it be paid
into the Exchequer: and they to be suable by the
Duke and his Heirs males, &c. if any part of it
be behind. 145,147.

The Acquittance of the Duke or his Heirs males,
or his, or their Receiver, shall be their sufficient dis-
charge. ibid.

Provided, no person to be Sued for selling of
Wine without Licence, before the 24 of Novemb.
1672. unless prosecuted before the 14 of Febr.
1672. 148.

Worts.

Worts to be taken account of by the Gager, and
returnable, as well as Ale or Beer. 9,54.

Note, that the Excise mentioned in this forego-
ing Abridgement, to be payable upon every distinct
Commodity, is the whole Excise payable by the three
several Acts which constitute the Duty, as they
stand now in force; whereof the additional Duty
bears the several and respective proportions here-
after mentioned, viz.

Upon Strong-Beer and Ale $\frac{3}{13}$ parts of the pre-
sent Excise.

Upon Small-Beer and Ale, Sider, Perry, Vinegar-
Beer, Strong waters or Aqua vitæ, and Imported
Beer, $\frac{1}{2}$ part.

Upon Sider and Perry Imported from beyond the
Seas, $\frac{8}{13}$ parts.

Upon Coffee, $\frac{1}{2}$ part.

Upon

the foregoing Acts.

Upon Chocolate, Sherbet and Tea, $\frac{1}{3}$ part.

And that upon the Liquor called Brandy and Strong-waters, perfectly made, Imported from beyond the Seas, there is no additional Duty at all.

Note also, That whereas by the Acts 12 Car.2. (fol. 11, 56, 57.) it is said, that all other Liquors (except Beer and Ale) shall be measured according to the Wine-gallon; it is to be understood of the Standard or Wine-gallon in Guild-Hall, London.

Note also, (as to the Fines and Forfeitures mentioned in the several Acts of Excise) that where a Fine or Forfeiture is recovered by Judgment against any person, in such case the Duty it self, of the Liquor-drink in question, is extinguished and lost.

A Table of the Titles contained in the foregoing Abridgement.

A.	Brewing-vessels.
A ction. Additional Excise.	Bribes.
Ale and Beer.	C.
Allowances.	Certiorari.
Alteration of Brew-	Coffee.
ing-vessels.	Chocolate.
Appeals.	Colledges.
Arrears.	Commissioners, and Sub-commissioners of Excise.
Artists.	Composition.
B.	Complaints.
Barrels.	Costs.
Beer.	D.
Brewers.	Distress.

D.

Distress.

E.

Entries.

Evidence.

Exportation.

F.

Fairs.

Farms, and Farmers of
Excise.

Fees.

Fines and Forfeitures.

Foreign Liquors.

G.

Gagers.

Gallon.

H.

Hours.

Hiding.

I.

Imported Liquors.

Justices of the Peace.

L.

Liquors Exciseable.

M.

Mead or Metheglin.

Measure.

Mitigation.

Mixtures.

N.

Non-payment.

O.

Oath.

Office.

Offences.

P.

Penalties.

Perry.

Private persons.

R.

Rates of Excise.

Retailers.

S.

Sherbet.

Spirits and Strong-
waters.

Store-house.

Summons.

Syder.

T.

Tea.

Times limited for pay-
ment of the Excise.

Tuns, or Fatts.

V.

Vinegar-Beer.

W.

Warrants.

Wine-Licences.

Worts.

F I N I S.